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State of Iowa
1944

Report of the

STATE BOARD OF EDUCATION

FOR THE

Biennial Period Ending June 30, 1944

State University of Iowa
Iowa State College of Agriculture and Mechanic Arts
Iowa State Teachers College
School for the Blind
School for the Deaf

EIGHTEENTH BIENNIAL REPORT

Published by
THE STATE OF IOWA
Des Moines

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LETTER OF TRANSMITTAL

HONORABLE B. B. HICKENLOOPER, *Governor*

Sir: As provided by law, I herewith submit to you and to the members of the Fifty-first General Assembly the Eighteenth Biennial Report of the State Board of Education for the period July 1, 1942, to June 30, 1944. This report contains the observations and conclusions of the Board respecting the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, the Iowa School for the Blind and the Iowa School for the Deaf. It also contains the statistical reports of the executives of these five educational institutions.

HENRY C. SHULL, *President.*

Des Moines, Iowa, December 31, 1944.

STATE BOARD OF EDUCATION

Henry C. Shull, President ..... Sioux City
David A. Dancer, Secretary ..... Des Moines

MEMBERS OF THE BOARD

Term Expires July 1, 1945

Mrs. H. C. Houghton, Jr. ..... Red Oak
Roy Louden ..... Fairfield
Henry C. Shull ..... Sioux City

Term Expires July 1, 1947

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W. S. Rupe ..... Ames

Term Expires July 1, 1949

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Building and Business Committee: Roy W. Louden, Mrs. George L. Kyseth, Lester S. Gillette, John C. Reid, and Henry C. Shull.

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W. R. Boyd, Chairman ..... Cedar Rapids
W. G. Noth ..... Des Moines
David A. Dancer, Secretary ..... Des Moines

To the Governor of Iowa and Members of the Fifty-first General Assembly:

We submit herewith the biennial report of the State Board of Education. The preface thereto will be brief. In the report will be found statements from the presidents and the superintendents of the institutions under the State Board of Education, and to those we invite your particular and careful attention.

It is never easy for this Board to estimate the needs of the several institutions, the government of which is entrusted to it, for the biennial period which begins more than six months after these estimates are filed with the State Comptroller. There are many factors which are unknown, even in normal times, chief among which is the sum that will be received from tuitions at the three institutions of higher learning. It is a much simpler matter to estimate the needs of the schools for the deaf and the blind, because their student bodies do not fluctuate much from year to year.

At all of the institutions under the Board's control there is the matter of salary. The salary scale at Minnesota, Illinois, Wisconsin, Ohio, and Indiana is much higher than ours, not to mention the great universities on the two seaboards and in between, like the University of Rochester, Western Reserve, and others. We are constantly losing men whom we do not wish to lose, because of competition with universities whose salary scales are away above that of the Iowa institutions. The same thing is true at the School for the Deaf and the School for the Blind. The salaries paid to teachers in those schools do not compare with the salaries paid to teachers in the public schools of the larger cities and towns in Iowa.

The School for the Deaf labors under a tremendous handicap of which few people have any knowledge. The handicap is its location. It is situated three miles from Council Bluffs, and is without any system of transportation except such as the School shall furnish. The streetcar line used to run from the center of Council Bluffs to the gates of the institution, with an hourly service that began early in the morning and continued well onto midnight. This service was discontinued many years ago. If the School is to attract and hold the right kind of teachers, it is going to be necessary to furnish trans-

portation on a regular schedule which will be at least reasonably adequate. What is true of teachers is also true of a considerable number of the people who are employed on the farm and in the physical plant.

The detailed askings of the Board will be set forth in the bill which will be presented to the General Assembly after the askings have been reviewed and approved by the Governor and the Comptroller. It would, therefore, be a bootless task to enter upon a discussion of them in this preface.

Two years ago we were at war and everything was problematical, so far as the number of students to be taken care of was concerned and what the Government would call upon the institutions to do to assist in winning the war. We are proud to say that the major educational institutions have made a large and distinguished contribution to this effort, having met every requirement.

In view of the uncertainties existing at that time, those who consulted with the General Assembly, at its request, pledged from time to time that if the General Assembly granted the Board's askings expenditures would be carefully looked after and any unobligated balances would be returned. This pledge will be kept.

What of the future? We are still at war, both in Europe and in Asia. We all hope that the war in Europe will soon come to a victorious conclusion; and it is devoutly to be hoped that before the biennium which we now confront shall have ended peace will reign throughout the world. It almost may be taken for granted, we think, that such will be the case.

If this hope is realized, then it goes almost without saying that the institutions of higher learning will have a tremendous increase in their student bodies. The Government, in what is known as the GI Bill, has made generous provision for the education of returning soldiers who are desirous of pursuing higher education, the only limitation being the fitness of the student. It may almost be taken for granted, we think, that all of our institutions of higher learning will have larger enrollments than they ever had. All this has been taken into consideration by the Board in making up its askings for the next biennium, and we take it for granted that the Governor and the Comptroller also will take due recognition of what probably will be the situation.

The capital askings speak for themselves, and will stand on their own merits when finally presented. We take it for granted that the State of Iowa and all other states will wish to make their contribution to the effort that must be made everywhere to insure full employment in peacetime industry. No more sensible contribution can be made than providing for a reasonable amount of capital expenditure for the things the State in its various activities and undertakings actually needs.

The general assemblies of Iowa have always shown a disposition to deal not only justly but generously with the state's educational institutions. The members believe in the aphorism, "Education is the cheap defense of nations." We have no doubt that the members of the Fifty-first General Assembly will act in this spirit.

Respectfully submitted,

STATE BOARD OF EDUCATION

HENRY C. SHULL, *President,*

RECOMMENDATIONS FOR APPROPRIATIONS FOR THE OFFICE—STATE BOARD OF EDUCATION

The State Board of Education requests the following appropriations for its office for each year of the biennium that will begin July 1, 1945:

	Annually 1945-1947
Salaries	$18,370.00
Other office expenses	13,130.00
	(31,500.00)
Aid for deaf (day schools and scholarships)	11,000.00
Aid for blind (scholarships)	4,000.00
Maintenance of roads at state educational institutions	3,500.00
	(18,500.00)
Total	$50,000.00

The following is a comparison of the legislative askings and the appropriations granted for the office of the State Board of Education for the years indicated:

	Requested 1941-1943 Annually	Appropriated 1941-1943 Annually	Requested 1943-1945 Annually	Appropriated 1943-1945 Annually	Requested 1945-1947 Annually
Salaries	$ 18,320	.....	$ 17,140	.....	$ 18,370
Other office expenses	14,000	.....	14,400	.....	13,130
	$ 32,320	.....	$ 31,540	.....	$ 31,500
Aid to blind and deaf and state road maintenance	21,680	.....	18,460	.....	18,500
Total	$ 54,000	$ 49,920	$ 50,000	$ 46,000	$ 50,000

A STATEMENT IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE STATE UNIVERSITY OF IOWA

This request is made while the nation is engaged in the greatest war of its history and while we do not know when or how that war will end. Great changes have been effected in the economic and in the emotional life of our people. Factors beyond our control make it difficult to see clearly the pattern of events for more than a few days, or at most for more than a few weeks, ahead. In such a time it is more than ordinarily difficult to prepare with any accuracy a request for funds which will be needed for a period which will not begin for almost a year and will not end for almost three years.

In the meantime we are confronted with many tasks:

A. The maintenance and operation of the University for regular civilian students.

B. Service to the Army and Navy by providing trainees with board, lodging, medical service and instruction. This contribution must be made.

C. The conduct of research of a highly specialized nature in furtherance of the war effort.

D. The preparation and operation of a rehabilitation program for the education of wounded veterans.

E. Preparation for the greatly increased enrollments anticipated in the "post-war University."

F. The replacement of worn-out equipment and the repair of physical plant as soon as equipment and materials are released from war-time controls.

G. The filling of vacancies and the addition of other competent staff to meet the instructional demands of increased enrollments after the war.

FUND A—GENERAL OPERATING FUNDS

The 50th General Assembly appropriated annually, for the biennium 1943-1945, the sum of $2,505,000 "for salaries, sup-

port and maintenance." The University expended of this sum $2,305,000, resulting in a saving of $200,000 annually, or $400,000 for the biennium. At this date this reduction is estimated. The University hopes to turn back to the State Treasury this sum on June 30, 1945, providing unforeseen contingencies do not demand its need prior to this date. This saving results from unused salaries of teaching staff on leave of absence, serving the Government in various theatres of war, plus other minor savings in operating items.

It is requested that the same total be appropriated annually for the biennium 1945-1947, namely, $2,505,000.

FUND B—REPAIRS, REPLACEMENTS AND ALTERATIONS

The 50th General Assembly appropriated annually for the biennium 1943-1945 the sum of $75,000 "for repairs, replacements and alterations" although the amount requested for this period was $185,000. The University Campus covers 429.9 acres of public grounds. There are fifty-seven buildings (excluding dormitories) in academic service to maintain and service with heat, light and water. The public grounds, buildings, and central power plant with many miles of heating lines, water pipes and electrical wires must be constantly maintained, replaced and repaired. For this purpose the sum of $192,000 annually is requested.

CAPITAL IMPROVEMENTS

During the past fifteen years the State of Iowa has omitted to appropriate any substantial sums for capital improvements of the University. In that interval the needs of the University have become very pressing. Those needs will be acute as soon as veterans begin to return to the campus in considerable numbers.

The University has projected its long range needs as nearly as they can be foreseen at this time, and has developed a proposed program to meet them. Substantial sums are requested annually for the next biennium in order to begin the program. Substantial sums have been requested in order (1) to overcome the lag in building for the past fifteen years, (2) to provide for the pressing needs of the post-war years, and (3) to take the maximum advantage possible of any available outside funds.

SUMMARY

The summarized askings for all funds on an annual basis are as follows:

	Requested 50th G.A. 1943-1945	Appropriated 50th G.A. 1943-1945	Requested 51st G.A. 1945-1947	Annual Increase Requested
The State University of Iowa				
A—Operation	$ 2,603,500	$ 2,505,000	$ 2,505,000	$ None
B—Repairs, Replacements and Alterations	185,000	75,000	192,000	117,000
Capital (See page 16 for future building program)	None	None	2,005,000	2,050,000
Public Service—Indigent Service				
University Hospital	1,250,000	1,100,000	1,100,000	.....
Psychopathic Hospital	116,000	116,000	116,000	.....
Bacteriology Laboratory	80,000	82,700	82,700	.....

Following this summarization is the detailed budget with explanatory comments.

FUND B—REPAIRS, REPLACEMENTS AND ALTERATIONS

Annually

1. **Geology Annex Extension**
   The present annex houses the United States Geodetic Survey, and also the Iowa Geological Survey. The activities of these two Surveys demand additional space. ..... $ 7,500

2. **Chemistry Building Improvements**
   Remodeling of laboratory facilities and a lecture room to improve teaching facilities and increase capacities. 5,000

3. **Mechanical Engineering Laboratory**
   Replacing temporary partitions with permanent tile partitions. 1,500

4. **Painting and Glazing**
   Interior and exterior painting and glazing as a part of an established maintenance program on all buildings. 15,000

5. **Floors**
   Replacement and rebuilding of floors and floor coverings in the older buildings. 10,000

6. **Roofs**
   Replacement of old roofs where it is impractical to make further repairs. 5,000

7. **Masonry**
   Repairing and repainting of masonry and brick walls that are no longer water tight, so that the structures will not deteriorate, nor will interior painting be further damaged. 10,000

8. **Acoustics**
   Treatment of classrooms and lecture rooms to bring them up to present day standards acoustically. 5,000

9. **Ventilating Systems**
The installation of new ventilating equipment and the repairing and reconditioning of present ventilation systems in old buildings to improve working conditions in buildings. 5,000

10. **Remodeling**
General remodeling of present buildings to increase usable teaching space. 15,000

11. **Water and Sewer Piping**
Water and sewer systems need to be completely replaced in some old buildings, and a constant replacement is necessary in laboratory systems where acid action eats through pipes and fittings. 5,000

12. **General Campus Improvements**
Rapid growth of the campus has forced the neglect of many areas. Considerable work should be done in the development of new lawns, the rehabilitation of old lawns, and the planting of trees and shrubs. 15,000

13. **Sidewalks and Curbs**
General repairs and new installations of walks and curbs. 5,000

14. **River Dredge**
Providing a dredge and equipment to clean the river of silt and fill so that a clear channel and basin may be maintained above the Burlington Street Dam. 12,500

15. **Boiler Plant Repairs**
The boiler water softener system has become inadequate, with the result that boilers have heavy deposits of scale on the tubes and drums, necessitating frequent cleaning, and making it difficult to keep boilers in operation. The addition of deareating heater, additional piping, and rearranging the feed water lines for emergency operations will alleviate this serious situation of shut down.
Repair and insulation of breeching from the building to smoke stack. Installation of fly ash removal equipment to safeguard deterioration of stacks. Replacement of undersize steam mains and proper placement of valves and new expansion joints.
Installation of more roof ventilators over boilers and breeching. Installation of water and air piping for fire protection and plant operation. Relining and repairing exteriors of ash hoppers. Installation of additional lighting for better plant operation 17,500

16. **Electric Plant Repairs**
Installation of new bank of transformers outside the plant with proper wiring to promote safety of operation. Changing three-pole switches to four-pole switches where needed in the plant as a safety precaution. 8,000

17. **Water Plant Repairs**
Repiping of certain parts of plant so that continuous operation of plant may be maintained. 3,000

18. **Condensation Meters**
Meters to be installed at University buildings so that the exact use of steam for each building can be determined and controlled. 7,000

19. **Electric Services at Building**
Because of increase in use of electricity at all buildings, the present building transformers and services are inadequate. Replacement and enlargement of capacities must be done. 10,000

20. **Lighting Changes**
Lighting of classrooms and seminars is below standard. Lighting units need to be replaced so that better illumination may be obtained. 10,000

21. **Tunnel Extensions and Steam Conservation**
Piping replacement and improvements in steam distribution so that better and safer service may be obtained. Installation of pipe covering, insulation of buildings, caulking of windows, and other repairs are required for steam use conservation. 20,000

TOTAL ANNUALLY $192,000

THE STATE UNIVERSITY OF IOWA BUILDING PROGRAM

July 1, 1945-July 1, 1955

GENERAL STATEMENT

The accompanying chart shows that State appropriations for capital purposes have been relatively small for the past fifteen years. During such a period a great University undergoes many changes, not only in enrollment but in teaching methods and demands from the student body and general public. Colleges and departments need reorganization from time to time for effective operation. Growth during the past decade has pointed to the need for many improvements to the physical plant. Many capital improvements, which have been seriously needed, have been deferred.

It is true that during the war period building materials and labor are not available. However, there are indications that after the war building materials will be obtainable and the Federal Government will have a Public Works Program wherein Federal funds will be forthcoming for capital needs, provided there are funds available for matching purposes. The State of Iowa should provide the University with a sizeable fund for capital purposes and be in a position to match Public Works Agency funds.

The businesslike thing to do is to report for consideration a planned progressive building program. The following summary sets forth these needs. Please note that the requests are

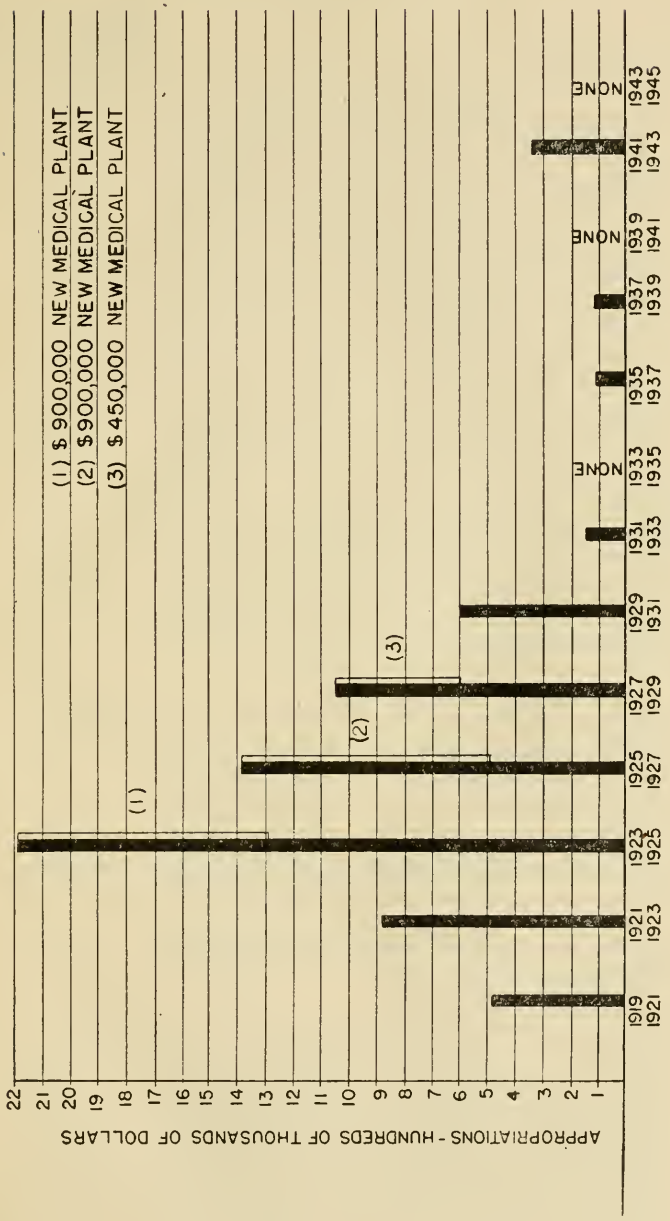
large for the first biennium—1945-1947. This is done not only to be in a position to secure as large a Federal appropriation as possible—when and if available—after the war, but also to overcome the lag in building during the past fifteen years and to provide for the acute needs of the post war years.

SUMMARY

	Total	Annual
Biennium—1945-1947	$4,010,000	$2,005,000
Future Needs	5,550,000	As Required

THE UNIVERSITY OF IOWA

CHART OF STATE APPROPRIATIONS FOR CAPITAL FUNDS
BIENNIAL BASIS - 1919 TO 1945



CAPITAL IMPROVEMENTS

For the Biennium 1945-1947

	Total Estimated Cost	Annual Appropriation
1. **New Library**	$ 700,000	$ 350,000

The 49th General Assembly appropriated the sum of $300,000 for the first unit of the New Library. The war prohibited all building and the 50th General Assembly continued the appropriation and authorized the State Treasurer to invest this sum in U. S. Bonds. It is requested that the sum of $350,000 annually, or a total for the biennium 1945-1947 of $700,000 be appropriated, which when added to the now existing appropriation of $300,000 will create a fund of $1,000,000 for the New Library. Not only is the Library needed to make books more readily accessible to students for educational purposes and to safeguard them in fire proof quarters but to release space now filled with books in Schaeffer Hall, Macbride Hall and other University buildings in order that the space so released may be used to meet classroom and other needs arising from the anticipated increase in post-war enrollments. Thus the Library is not only needed for our long range program but its construction will aid in reducing congestion and overcrowding after the war. For these reasons the prompt construction of the Library is of paramount importance.

2. **Improvements to Heat, Light and Water Service and Physical Plant Shops**	500,000	250,000

The present physical plant shop is now located on the New Library site. The present shop, together with the plumbing, paint and machine shop, now inadequately housed, should be centralized in a new central shops building. In addition to this, our power plant is now overloaded and additional boilers and a steam turbine should be added. These together with needed improvements in tunnels, steam lines and electric lines should be added to service the new buildings requested for the biennium 1945-1947.

3. **Physical Education for Women**	300,000	150,000

The present Women's Gymnasium was built 30 years ago to house physical education for 804 women. Today the enrollment for this work is more than double the enrollment for 1915. In the thirty years since the building was built, not only has the available space been outgrown but new technics and trends in the program of physical fitness for women require space designed for

more highly personalized attention within their building and for the out-of-door exercise so closely allied to this program.

4. **Communication Center (Journalism and Visual Education)** 525,000 262,500

Modern trends indicate clearly the inseparable relations existing between journalism, visual education, and radio. The need for a Journalism Building has long been felt since the building housing this school was burned in 1940, and the School of Journalism has since been inadequately housed in widely scattered and "borrowed" quarters. In providing this School with facilities in keeping with the importance of the training it provides, it is neither efficient educationally nor sound economically to divorce it from the two associated activities of visual education and radio. Moreover, a "communications center" to house and to coordinate these three activities not only will promote the effectiveness of each but will eliminate duplications in lecture rooms, classrooms, laboratories, libraries and service facilities which would be necessary if they were housed separately.

The successful use of visual aids, such as photography, cinematography, slides, lithographic charts, posters, models, animations, in education and in industry signifies a need for trained workers in the field of production, and the association of such work with trained writers in the field of journalism emphasizes the importance of a close relationship.

This center should be planned from the beginning to include radio for similar reasons, but it is believed wise at this time to defer such an inclusion until the trends in radio are more clearly indicated.

5. **Addition to Children's Hospital**..... 50,000 25,000

The 49th General Assembly appropriated $45,000 for this addition. These funds are now invested in U. S. Bonds by the State Treasurer. The additional sum requested here will be needed to build the addition when materials are available.

6. **New Pharmacy Building**..... 300,000 150,000

The College of Pharmacy is now housed in the Botany-Pharmacy-Chemistry Building. Quarters are inadequate and this College needs additional and proper space to store drugs and for the preparation of pharmaceutical materials. Furthermore, the College of Pharmacy properly belongs in the Medical and Hospital group on the West Campus. Pharmacy not only serves the College of Medicine educationally but buys or manu-

factures all of the drugs for the Hospitals. Removing Pharmacy from its present location will provide space for expansion of the Chemistry Department. The Chemistry Department was cramped and congested even before the war. The space now available for Chemistry is inadequate for anticipated post-war enrollments and for the expanding needs of a field of teaching and research of ever increasing importance.

7.	**Auditorium and Music Building** No auditorium on the campus seating more than 450 people is safe in the event of a fire. Macbride Auditorium, seating capacity 1200, was built for a student body of 2000; the lounge of Iowa Memorial Union, seating capacity 1800, was not built for an auditorium; both are inadequate for the present enrollment, and both are unsafe. The University needs and should have an auditorium capable of seating a large audience and designed so that the best talent in the country may be brought before the student body. From the standpoint of economy in construction, operation, and maintenance, such a building may also be used to house the Department of Music most efficiently, and will also provide expanded facilities now greatly needed for music teaching and graduate study in this field.	1,000,000	500,000
8.	**A bridge across Iowa River from Observational School Campus to Fine Arts Campus** This bridge is needed to give students in the observational school access to adequate playgrounds and other students access to the Dramatic Arts Laboratory and the Auditorium.	50,000	25,000
9.	**Child Welfare Station** The facilities of the Child Welfare Research Station are widely scattered and some of its laboratories are in houses in areas which are scheduled for clearance. A consolidation of its facilities into a new building not only will promote this experimental work of the Station but will also enable it to coordinate this work in a significant way with secondary education in the University Experimental Schools.	200,000	100,000
10.	**Equipment** It has been impossible to purchase equipment during the war period. After the war the amount of worn-out equipment which must be replaced will be large. Furthermore, new equipment will be needed for the new buildings listed.	160,000	80,000
11.	**Clearing Campus of Privately-Owned Lots** To provide sites for buildings in this list	100,000	50,000

	and to clear the Campus of privately-owned property within the boundaries of the University fixed by the State Board of Education.		
12.	**Sewers, Walks, Paving, Grading and Other Campus Improvements** — This sum is needed to provide these services to the new buildings and to improve and replace existing services.	125,000	62,500
	TOTAL	$4,010,000	$2,005,000

FUTURE NEEDS

(The order of the items listed hereafter is not necessarily final, and future needs may develop which are not now foreseen.)

		Total Estimated Cost
1.	**New Dental Building** — The present Dental Building was built in 1916. Growing demands for dental education make a new and larger dental laboratory building imperative. Furthermore, the College of Dentistry should be closely allied to the Medical Sciences on the West Campus.	$ 450,000
2.	**Botany Building** — A new building and greenhouse to consolidate and to locate in better position, the work of the Botany Department, and further to increase the facilities for Chemistry by the removal of Botany from the Chemistry Building.	200,000
3.	**Law Building** — The long contemplated program of a College of Law Campus in the area set aside for that purpose requires a new building for the College of Law. The space vacated in the present Law Building will be completely convertible for other needed uses at small expense.	275,000
4.	**Physical Plant Improvements** — For extension of heat, light and water service to new buildings. Also additional shop service.	1,000,000
5.	**College of Commerce** — A new building to establish the College of Commerce in a building of its own and to release needed space in University Hall.	250,000
6.	**Office Building** — A new building to house administrative offices such as the Business Office, the Registrar's Office, etc.	300,000
7.	**Zoology Building** — A new building to enlarge the facilities for the Department of Zoology.	225,000
8.	**Remodel University Buildings** — The program of development and construction indicated herein will call for complete remodeling of seven major University buildings in order to adapt them to new uses. Schaeffer, Macbride and University Halls will house new	250,000

tenants when the library is built, and all three buildings are completely convertible to new lecture, class, and laboratory work already in need of additional space. The present Zoology Building should be included and remodeled as a future addition for the Communication Center; the Dental Building may readily be converted into new and expanded quarters for Geology and Geography; the Music Building may be included as expanded facilities for the groups now housed in East Hall; and the Kellogg School, when remade, offers an excellent opportunity to move the State Hygienic Laboratories into acceptable quarters within the Medical Arts area, thus appropriately segregating this work and removing it from the Medical Laboratories. In the case of every one of these buildings, remodeling operations will produce a practically new building for uses which are already in need of expansion.

9.	**Addition to Dramatic Arts Laboratory**	150,000
10.	**Student Health Center**	250,000
11.	**Completion of Chemistry Building**	500,000
	This building is now crowded and should be completed.	
12.	**College of Education**	200,000
13.	**Electrical Engineering Building**	200,000
14.	**Communication Center (Radio)**	200,000
	Developments in frequency modulation, television, and the increasing demand for education in radio require an expansion in both space and facilities. The relationship radio now has to journalism and the economy of joint use of lecture, classrooms, studios, and library naturally includes radio education and radio broadcasting within a "Communication Center".	
15.	**Equipment for above buildings**	750,000
16.	**Clearing Campus of privately-owned lots**	100,000
17.	**Sewers, Walks, Paving, Grading and Other Improvements**	250,000
	TOTAL	$5,550,000

A STATEMENT IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

The years 1945-1947 will undoubtedly be among the most significant in the history of Iowa State College. It is likely that most of the wartime activities will be terminated within the next twelve months. It is also likely that returning veterans will enter the College in increasingly large numbers after the spring of 1945. It is reasonable to assume that the College will reach and even surpass its normal pre-war enrollment by the beginning of the year 1946. Ultimately, with the demobilization of our Armed Services and with the return to school of many students now in essential war industries, the enrollment of the College is likely to reach a peak by 1947 of perhaps 25% above pre-war enrollments.

At the same time, demands upon the research agencies are increasing rapidly because of the growing number and variety of problems confronting Iowa agriculture and industry. The College has made many notable contributions to these activities in the past through programs of research in agriculture, engineering, home economics, science, and veterinary medicine.

One of the College's most notable contributions to the war effort has been through the extension agencies. The Agricultural Extension Service has taken a leading part in the program which has resulted in the most remarkable agricultural production the State of Iowa has ever known. At the same time, the Engineering Extension Service has been of tremendous value to the State of Iowa, through in-service training and the development of short courses for industrial workers and prospective workers.

It is believed that the requests for funds as described in the following statements are reasonable in view of the problems, the possibilities and the opportunities confronting the College and the people of Iowa during the next biennium and the years following. It is important that adequate funds be provided for operation and maintenance. It is especially important that provisions be made for buildings to accommodate the expanding activities of the College. It has become clear that

education has assumed a vitally important place in the nation's plans for the future. This education must comprehend not only the proper development of the material resources of the nation, but in a more important measure it must take full cognizance of the intellectual and spiritual growth of our people. Another war would be catastrophic; it is doubtful if civilization could survive. Our greatest problem is to learn how to control the developments of science in the high interests of humanity, and equally to find out the basis at which we can live at peace with the other people of the world. In these great tasks education will have a very important place.

SUMMARY OF BUDGET REQUESTS

For the Biennium 1945-1947 the amounts requested annually are, as follows:

	Appropriated 50th G.A. 1943–1945	Requested 51st G.A. 1945–1947	Annual Increase Requested
I. Salaries, Support and Maintenance	$ 2,520,000	$ 2,520,000	None
II. Repairs, Replacements and Alterations	122,500	200,000	$ 77,500
III. Capital Improvements	None	1,950,000	1,950,000

On the following pages will be found the detailed budget with explanatory comments.

I—SALARIES, SUPPORT AND MAINTENANCE

It is requested that the sum of $2,520,000 be appropriated annually for salaries, support and maintenance for the biennium 1945-1947.

This is the amount of the annual appropriation by the Fiftieth General Assembly for the biennium 1943-1945.

Of the amount appropriated for the present biennium it is anticipated that the College may be able to turn back to the State Treasurer the sum of $200,000 for each year, or a total of $400,000. These savings represent the unused salaries of members of the College staff on leave of absence for military and governmental service, together with smaller savings in certain operating items.

II—REPAIRS, REPLACEMENTS AND ALTERATIONS

The sum of $122,500 annually was appropriated by the

Fiftieth General Assembly for "Repairs, Replacements and Alterations."

For each year of the biennium 1945-1947, the sum of $200,000 is requested for these purposes.

The value of the College plant is $16,000,000. The campus proper covers over 700 acres. There are 40 major buildings and 200 smaller structures to keep in repair and to service with heat, light and water. The public grounds, central power plant and many miles of utilities must be kept in good condition.

A summary and a detailed statement of the needs of the College in this category follow:

		1945-1946	1946-1947
1.	New Steam Generating Unit	$ 65,000	$ 65,000
2.	Power Plant—Coal Handling System	50,000	
3.	Power Plant—Electric Switchboard		15,000
4.	Transformer Replacements		15,000
5.	Street Lighting System	12,000	
6.	New Well and Pump	10,000	
7.	Tunnel Extensions		75,000
8.	Sewer and Water System Extension		8,000
9.	Storm Sewers		12,000
10.	Botany Greenhouse Repairs	8,000	
11.	Remodeling Veterinary Building	20,000	
12.	Modernizing Lighting		10,000
13.	Meter Equipment	10,000	
14.	Addition to Water Plant	25,000	
	Total	$200,000	$200,000

1. **Power Plant—Install new steam generating unit** $130,000

As a continuation of the program of power plant improvement, it is proposed to remove two of the four remaining small boilers which have been in service 22 to 26 years and install in their place a new unit of larger capacity and modern design similar to the one installed in 1940.

2. **Power Plant—Reconstruct ash and coal handling system** 50,000

The present conveyer system for coal and ash was installed in 1915. It is badly worn and needs extensive repairs or replacements. A complete redesign and reconstruction of the system is necessary if it is to be of capacity to serve the additional steam generating equipment proposed herein.

3. **Power Plant—New electric switchboard** 15,000

In connection with the installation of a new generator and improvements to the electric distribution system it is considered advisable to install a complete new switchboard.

4. **Electric Distribution System—Transformer Replacements** 15,000

This work consists of the replacement with larger units of the electric transformers serving Botany Hall, Home Economics Building, three Women's Dormitories and auxiliary

equipment in the power plant. It also includes the replacement of main circuits and feeders and partial rewiring of the buildings.

5. **Electric Street Lighting System** 12,000

This project covers the extension of the present street lighting system along various campus drives and walks which have been constructed in recent years. No extensions have been made to the street lighting system for some 15 years, and a great many areas on the campus have no lighting whatever.

6. **Water System—New well and pumping equipment** 10,000

This work is required to provide additional supply for the campus water system.

7. **Tunnels—Extensions** 75,000

This covers the construction of tunnels and the installation of utilities therein to serve various buildings proposed to be constructed under the building program for 1945-1947.

8. **Sewer and Water System—Extensions** 8,000

This also covers extensions of sanitary sewers, storm sewers and water mains to proposed buildings.

9. **Storm Sewers—Engineering group and power plant** 12,000

This work consists of: (1) enlargement and relocation of the storm sewers now serving the engineering group in the west side of the campus; and (2) providing drainage for surface water and other waste water (not sanitary sewage) from the power plant and the water plant.

10. **Botany Greenhouse Repairs** 8,000

This project consists of repairing the frame work and sash and resetting the glass, together with a complete new heating and lighting system for the old greenhouses located immediately east of Botany Hall.

11. **Veterinary Building—Remodeling** 20,000

With the construction of the new Veterinary Clinic a few years ago the space formerly occupied by the Clinic is available for the use of other departments. Considerable remodeling is necessary, however, to make this space suitable for classrooms, lecture rooms and laboratories.

12. **Miscellaneous Buildings—Modernize lighting** 10,000

Many class rooms and laboratories are now equipped with lighting fixtures which do not meet the modern standards of illumination. This item is proposed as a start toward the correction of this condition in such buildings as Beardshear Hall, Engineering Hall, Library, Chemistry Hall, Physics Hall and Agricultural Hall.

13. **Miscellaneous Buildings—Meter equipment** 10,000

The installation of electric, steam and water meters in major buildings would be of great benefit in checking the consumption of these utilities and in indicating losses which might be prevented by maintenance or revision of operating conditions.

14. **Water Plant—Addition** 25,000

This project covers the construction of an additional settling basin, two more filters and an additional high lift pump to increase the campus water supply by fifty per cent.

CAPITAL IMPROVEMENTS

Aside from funds for Salaries, Support and Maintenance, the most pressing need is the addition of classroom and laboratory buildings to provide reasonable accommodations for the greatly expanded program of the College. Statements as to these needs have been submitted to the last five sessions of the General Assembly. If the College is to meet adequately the increasing demands for service from the people of Iowa, it is imperative that funds for plant expansion be provided.

In the seven-year period from 1934 to 1941 the resident enrollment of the College increased from 4,337 to 8,104. The short course enrollment increased from 6,955 to 20,959. This means that more than 29,000 students were served in 1940-1941 as against 11,300 in 1933-1934.

During the same seven-year period funds for only three major academic buildings have been granted by the State—the Veterinary Clinic, the Women's Gymnasium, and the Agricultural Engineering Building. The two latter buildings replaced older structures destroyed by fire; consequently, the *net* increase in the instructional and laboratory space during this time has been quite small and has by no means kept pace with the rapid growth of the teaching, research and extension programs.

Following is a statement indicating: (a) the buildings for which funds should be provided for the biennium 1945-1947; and (b) other structures which should be included in a planned building program covering a period of six to eight years thereafter:

BUILDING NEEDS

Group A—For the Biennium 1945-1947

1. **Agronomy Building** ..... $ 400,000

Soils, farm, crops and livestock are the primary factors in the agricultural economy of Iowa. The Department of Agronomy holds a position of outstanding importance in the teaching, research and extension program in agriculture in this state. An Agronomy Building of adequate size is one of the most urgent needs of the College. The Department has been badly crowded and illogically scattered for

many years. The situation has recently become more serious because of the expansion of the program and the development of cooperative activities with the United States Department of Agriculture.

2. **Electrical Engineering Building** 500,000

A very urgent need is for the construction of an adequate building to house the undergraduate and graduate work in electrical engineering and electronics research. The present facilities for training in electrical engineering are inadequate and to a large extent obsolete. The developments immediately before and during the war in the fields of radar and electronics make it necessary to modify very greatly the teaching of electrical engineering. To do this, laboratory facilities of a character entirely different from those now available must be provided and the space available to the program in electrical engineering must be greatly increased.

3. **Home Economics Annex** 250,000

It is essential that additional space be provided for the expanded program of the Division of Home Economics. When the present building was erected in 1926, the Division had a total enrollment of 1,322 students. This enrollment had increased by 1941 to more than 2,300 students. Consequently, the building is badly overcrowded and it has been necessary to hold many of the important classes in other buildings on the campus under conditions which are quite unsatisfactory.

It is expected that the enrollment within the next five years will increase to 3,000 women in Home Economics.

4. **Completion of the Science Building** 500,000

The present unit of the Science Building was erected in 1916. It was expected at that time that the building would soon be completed. However, no further additions have been made since that time and the present unit is totally inadequate to house the departments which now occupy it. Laboratories and class rooms in the departments of Bacteriology and Zoology are badly overcrowded. Enrollment in courses in both departments has increased much faster than has been anticipated. Vitally important research, especially in insect control, and cure of animal diseases, the application of bacteriology to the growing and processing of grains, and in the field of sewage treatment, is being carried on in quarters that are now inadequate for the purpose. These activities are highly important to the people of Iowa in the development of the great program of agriculture.

5. **Additions to the Library** 500,000

The great increase in enrollment in the past seven years has taxed the facilities of the Library to the utmost. Additional space must be provided in the form of wings to the present building. This space is needed for additional stack rooms, reading rooms, conference rooms and research space for graduate students and staff members.

6. **Poultry Industry Building** 250,000

The State of Iowa ranks first in the volume and value of poultry and poultry products. The poultry program of the

Iowa State College will be greatly facilitated by concentrating all of the activities of the department in one building. At the present time the work is scattered in various buildings and in quarters quite inadequate for the important program that has been developed.

7. **Engineering Annex** 100,000

In order to care for the greatly increased enrollment in engineering it is important that Engineering Hall West, known as the Engineering Annex, be remodeled to provide three full stories. This program will provide suitable quarters for architecture and architectural engineering and will afford relief to several other departments that are now seriously crowded.

8. **Addition to the Power Plant** 100,000

The present power plant is inadequate to care for the needs of the College for heat, light and other utilities. With the prospective expansion of the College Plant an addition to the present power plant building must be made in order to provide adequately for meeting the future needs for utilities.

9. **Nursery School** 100,000

One of the most important activities on the campus is the program in Child Development. This program is conducted by the Division of Home Economics. For the past ten or twelve years the work has been housed in a remodeled barn and the program has grown far beyond the present facilities. The proposed building will house all of the laboratory activities of the department.

10. **Chemistry Annex** 300,000

Chemistry is the largest department on the campus. Its activities cover both teaching and research. Most of the work is carried on in laboratories. In the last ten years the enrollment in the Department of Chemistry has more than doubled and the present building is entirely too small for this growth.

Increasingly, the work of the Department of Chemistry is being devoted to the study of agriculture and industrial problems of interest and value to the people of Iowa. These research activities are in addition to the very large program of teaching at both the undergraduate and graduate levels. The new unit is intended to provide the necessary additional laboratory and class room space to enable the department to carry on its expanded program with maximum efficiency.

11. **Classroom Building** 250,000

The proposed classroom building will provide badly needed quarters for such departments as English, Mathematics, History, Economics and Psychology. All of these departments have expanded so rapidly in recent years that their present quarters are totally inadequate.

12. **Animal Husbandry Pavilion** 150,000

The Iowa State College is located in the leading livestock producing state of the nation. In normal times the College leads all colleges and universities in the number of students

enrolled in animal husbandry. The research and extension work in this field is of tremendous importance because of the place of livestock and livestock production in the economic life of the state. However, the facilities for certain important phases of animal husbandry work are not equal to those at other comparable institutions. The proposed building would provide a large judging arena, space for livestock management work, and a much needed nutrition laboratory.

13. **Aeronautical Engineering Laboratory** 100,000

A laboratory building for wind tunnel work and for aeronautical design is needed in order to round out the facilities for the proper development of the program in aeronautical engineering.

14. **Additional Wing to Main Veterinary Group** 50,000

This wing is needed to provide additional space for certain of the teaching departments in the Division of Veterinary Medicine.

15. **Plant Industry Building** 150,000

This building is to provide proper housing for the departments of Horticulture and Forestry. The work of these departments is of increasing importance to the State of Iowa. At present these departments are housed in inadequate quarters in the main Agricultural building. Their expansion in recent years makes it important that proper facilities be provided for the future program in teaching, in research and in extension.

16. **Completion of Chemical Engineering Building** 200,000

One of the most important developments after the war will be in the field of chemistry and chemical engineering. The work of Doctor Sweeney and his associates in the application of chemical engineering to the industrial uses of agricultural products has been of great value to the State of Iowa. Unquestionably this program will expand after the war, and the increase in student enrollment will be large. It is believed that the erection of this building would be one of the best investments the State of Iowa could make.

Total for the biennium $3,900,000

GROUP B—FUTURE BUILDING NEEDS

To be constructed as a part of a planned building program over a period of six to eight years.

1. **Seed Laboratory** ..... $ 100,000

The seed laboratory is a service activity of the College, providing facilities for seed analysis for the farmers of Iowa and other parts of the country. The program has increased more than four-fold in the last few years. The work is of tremendous value to farmers of the state in assuring them of good seed and in detecting inferior seed.

2. Technical Journalism Addition 75,000

The effectiveness of the teaching and service programs in Technical Journalism would be greatly increased if the class rooms, laboratories, shops and offices could be

brought together in a central unit. At present they are badly scattered. It is proposed that an addition for this purpose be made to the Press building.

3. **Mineral Industries Building** 200,000
While Iowa is not as large in mineral deposits as other states, there are minerals which have been of importance and can be made more important in the future. A building is needed for the departments of Geology, Ceramics and Metalurgy in order that proper attention may be given to effective development of Iowa's mineral resources. This would include Iowa coal and Iowa clays particularly.

4. **Additions to Agronomy and Genetics Greenhouses** 30,000
These additions are needed in order to complete the greenhouse facilities of the departments of Agronomy and Genetics.

5. **Genetics, West Wing** 15,000
The present building of the department of Genetics is too small to accommodate the growing research program. This addition is needed primarily for class room and laboratory facilities.

6. **Addition to Service Building** 125,000
The Service Building at present provides quarters for the radio station, the Engineering Extension Service, the Statistical Laboratory and other service units. It is entirely too small to enable these departments to function effectively. The proposed addition would give these departments much more efficient quarters for their important programs.

7. **Addition to Beardshear Hall** 100,000
Beardshear Hall is the chief administration building of the college. It was erected more than forty years ago. All of the administrative offices and quarters are inadequate for present needs. The proposed addition would greatly relieve the existing critical situation.

8. **Music and Dramatics Center** 150,000
The Music Department is now housed in an old residence which is much too small. The program in dramatics is carried on in a make-shift fashion wherever temporary space can be secured. The program in music and dramatics provides one of the most valuable supplementary activities on the campus.

9. **Addition to the Armory** 100,000
Undoubtedly the program of Reserve Officers' Training Corps will be expanded in future years. This addition is needed to provide proper classroom facilities.

10. **Auditorium and Fieldhouse** 750,000
Thousands of Iowans come to college every year for instruction in various short courses. In addition many groups hold their annual meetings on the campus. The rapid growth of the College in the last decade makes it necessary that satisfactory facilities be provided for these groups and also for student entertainment and indoor athletic activities. The existing facilities are totally inadequate. The largest assembly room on the campus holds approximately 2500 people, whereas the normal enrollment is more than 6500 students, not to mention the members of the staff and others who attend various campus activities.

A STATEMENT IN SUPPORT OF RECQMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA STATE TEACHERS COLLEGE

The Iowa State Board of Education requests the following appropriations for the Iowa State Teachers College for each year of the biennium that will begin July 1, 1945:

I.	Salaries, Support and Maintenance	$ 715,000
II.	Repairs, Replacements and Alterations	30,000
III.	Capital Improvements—New Buildings	685,000
	Total	$1,430,000

Table 1, following, shows a comparison on an annual basis between the legislative askings for the 1945-1947 biennium and the total appropriations available for the 1943-1945 biennium. This table shows that no increase is requested for salaries, support and maintenance; an additional $20,000 is requested annually for repairs, replacements, and alterations; and an increase of $685,000 annually is requested for capital improvements—new buildings.

SALARIES, SUPPORT AND MAINTENANCE

The 50th General Assembly appropriated $715,000 annually for the biennium for salaries, support and maintenance. This amount includes an item of $30,000 per year to provide salary increases for employees in the lower salary brackets.

The school years included in the last biennium have been difficult years for the public schools of the state. The Iowa State Teachers College has rendered the best possible service to the public schools during these years. In spite of the war demands upon the College, the training of efficient teachers has been the prime interest of the entire staff. The in-service training of teachers who have returned to the classrooms after many years of absence has received increased attention, and the College is working in close cooperation with county and city superintendents in an effort to uphold the quality of classroom instruction in the schools throughout the state. The years of the biennium, 1945-1947, will see increased de-

TABLE 1

A Comparison on an Annual Basis Between Legislative Askings for the 1945-1947 Biennium and Appropriations Available for the 1943-1945 Biennium

	Amount Requested Annually 50th General Assembly	Amount Appropriated Annually 50th General Assembly	Amount Requested Annually 51st General Assembly	Increase Requested Over Amount Appropriated Annually 50th General Assembly
Salaries, Support and Maintenance	$715,000	$715,000	$715,000	None
Repairs, Replacements, and Alterations	10,000	10,000	30,000	$20,000
Capital Improvements—New Buildings	87,000	.....	685,000	685,000
Total	$812,000	$725,000	$1,430,000	$705,000

mands on the part of the Iowa State Teachers College in its effort to perform a professional service to the cause of public education. The postwar period will call for many adjustments in order to strengthen the public schools for the next forward step in education. As a professional college, the Iowa State Teachers College must be ready to meet the need for professional service to the cause of public education in the State of Iowa. The program for training effective teachers for the rural schools of the state has been strengthened during the war period and is now capable of indefinite expansion during the next biennium. In spite of the apparent demands of the next two years, no increase is asked in the appropriation for salaries, support and maintenance.

REPAIRS, REPLACEMENTS AND ALTERATIONS

An appropriation of $30,000 annually is requested for the next biennium. This represents an increase of $20,000. Many major items of repairs and maintenance are necessary. The appropriations in this respect have been inadequate in recent years. Following is a list of items proposed for attention during the next two years.

	Total Estimated Cost
1. Repair of asphalt tile floors in corridors throughout educational buildings	$ 500
2. Repair and replacement of electrical main switches, panels, fuses, and wiring in educational buildings to take care of present overload	4,500

3.	Replacement of old plumbing fixtures with modern fixtures in educational buildings. (Repairs not available for old fixtures.)	2,500
4.	Replacement of flooring in large gymnasium room in men's gymnasium	3,800
5.	Replacement of equipment and lighting in library reading room	10,000
6.	Grading, lighting, and servicing campus areas	11,000
7.	Addition to service house, greenhouse units, for storage of machinery and materials used in maintenance of campus and college botanical gardens	5,000
8.	Replacements of fence around college botanical gardens	4,000
9.	Replacement of skylight and waterproofing of inside walls in men's gymnasium	3,000
10.	Repair and replacement of campus walks and enclosures	2,200
11.	Replacement of worn out sections of vento coils in old educational buildings	5,000
12.	Complete rebuilding of heating tunnel from nursery school junction to junction north of heating plant	8,500
	Total estimated cost	$60,000
	Amount requested for each year of the biennium	$30,000

CAPITAL IMPROVEMENTS—NEW BUILDINGS

An annual appropriation of $685,000 is requested for capital improvements during the next biennial period. The proposed projects are as follows:

Project	Total Estimated Cost	Amount Requested for each year of the Biennium
1. **Health Service Building** The health service program is now housed in two abandoned farm houses and an inadequate hospital building. Appropriations for the new buildings were requested from the last two general assemblies.	$ 150,000	$ 75,000
2. **Campus Laboratory School Building** The school is now housed in a four-story building poorly adapted to the needs of the school. The nursery school is housed in a frame building constructed for the war training program during World War I. The present school building will be converted to house the Department of Music which is now housed in Old Central Building, the first building constructed on the campus in 1868.	465,000	232,500

3.	**Arts and Industries Building** Art and industrial arts are closely associated in the public schools. The organization for training teachers for these fields parallels the relationship found in the public schools. The training of teachers of art and industrial arts is now housed in the Vocational Building which is not adaptable to the program. The present building will be used to house the Department of Science which is now housed in three buildings on the campus. Earth Science is housed in the upper floors of the library building where the space is needed for library purposes. The physical sciences are housed in the laboratory building and the biological sciences are located on the first floor of the Vocational Building. The laboratory building will be used to house the Department of Commercial Education.	200,000	100,000
4.	**Auditorium Building** The present auditorium accommodates approximately 1,400. The auditorium is inadequate both in the number of people accommodated and also in the number of activities capable of being conducted in one auditorium at any one time. There is also a small auditorium on the third floor of the Gilchrist building, a non-fire resistant building which does not enter into the ultimate plan for campus development. The proposed building will provide a large auditorium possibly flanked by two smaller auditoriums and will contain certain necessary classrooms.	400,000	200,000
5.	**Garage Building** The college now maintains considerable motorized equipment used in maintaining the campus and transporting students to practice teaching centers and the rural demonstration schools. Present facilities are inadequate for housing and servicing this equipment.	55,000	27,500
6.	**Enclosure Wall** The heating plant is situated on the main campus and the coal storage area is unsightly and detracts from the appearance of the campus. Due to the restricted area it is difficult to store the required amount of coal without a retaining wall. The proposed expenditure will also improve facilities for unloading cars of coal.	20,000	10,000
7.	**Additional Heating Plant Facilities** The present heating plant is barely able to carry the present load with inadequate provisions for any major breakdown in the equipment. The proposed expenditure will provide an additional boiler and much needed condensing equipment.	80,000	40,000
	Total	$1,370,000	$ 685,000

A STATEMENT IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA SCHOOL FOR THE BLIND

	Askings 49th G.A. Annually	Appropriation 49th G.A. Annually	Askings 50th G.A. Annually	Appropriation 50th G.A. Annually	Askings 51st G.A. Annually
I. Salaries, Support and Maintenance	$ 124,000	$ 124,000	$ 140,000	$ 140,000	$ 145,000
II. Repairs, Replacements and Alterations	None	None	3,000	3,000	5,000
III. Capital Improvements	17,500	17,500	None	None	75,000
IV. Furniture and Equipment	2,300	2,300	None	None	None

I. Salaries, Support and Maintenance.

A request is made for one hundred forty-five thousand dollars ($145,000.00), annually, an increase of five thousand dollars ($5000.00) over the appropriation made by the 50th General Assembly. The request for this additional amount is made for the following reasons:

a. Salary increases for Faculty members. In order to keep present faculty members and attract efficient and capable new teachers to fill vacancies as they arise, it will be necessary to think in terms of the following minimum salary scales for teachers who come within the groups listed below.

1. Teachers with some college training and successful teaching experience, $1620.00 annually.
2. Teachers with a Bachelor of Arts Degree or equivalent, and successful teaching experience, $1800.00 annually.
3. Teachers with a Master of Arts Degree and successful teaching experience, $2,000.00 annually.

The suggested salary schedule is in line with the 1944-1945 salaries that will be paid to teachers in other schools for the blind comparable to the Iowa School. The schedule is also in line with teachers' salaries in the medium sized public schools of Iowa. In filling vacancies, it is necessary for the School for the Blind to compete with the above groups. An increase of four thousand dollars ($4,000.00) is requested to take care of these salary adjustments.

b. A sum of five hundred dollars ($500.00) is needed to adjust salaries for department heads. At the present time, the salaries that can be offered these key people are not in line with those paid in other leading schools for the blind.

c. A sum of five hundred dollars ($500.00) is needed to adjust salaries of some of the employees on the maintenance staff.

II. Repairs, Replacements, and Alterations.

A request for five thousand dollars ($5000.00) annually is made for two reasons:

a. With the uncertainty of ability to obtain new equipment, it is imperative that the present equipment be kept in good repair in order that its length of service may be prolonged.

b. Inability to purchase many items during the past three years because of war restrictions, has greatly retarded the normal purchase of replacement items. As the production of civilian goods increases, and needed equipment items are made available for institutions, funds will be needed, not only to purchase equipment for the present, but for replacements that normally would have been taken care of during the period of shortage.

III. Capital Improvements.

A sum of one hundred and fifty thousand dollars ($150,000.00) is requested to construct a dormitory to accommodate the three groups of boys that are now living in the Main Building.

At the present time, twenty-five high school boys are living in rooms on what is equivalent to a fourth floor. Forty younger boys occupy sleeping rooms on the floor immediately below. This building was constructed in 1862 and is not fire-proof. Hence, if the school should be so unfortunate as to have a fire break out in this building at night, disaster, with loss of life, might result. The construction of a new dormitory would enable the school to complete the plan of having all students housed in fire-proof buildings.

The new dormitory would free space in the Main Building for class room use. By having students use the Main Building in this capacity, the school would eliminate the present possibility of a fire hazard for children during the night when evacuation would be most difficult.

An estimate of the cost of constructing and furnishing a new boys' dormitory is as follows:

1. Fire-proof brick structure to accommodate seventy-five (75) boys	$140,000.00
2. Furniture and Equipment	10,000.00
Total cost	$150,000.00

A STATEMENT IN SUPPORT OF RECOMMENDATIONS FOR APPROPRIATIONS FOR THE IOWA SCHOOL FOR THE DEAF

I. Salaries, Support and Maintenance

Askings, each year of the biennial period 1945-1947	$267,000
Present appropriation, annually	257,000
Increase requested, annually	$ 10,000

The non-faculty salaries at the Iowa School for the Deaf appear to be very adequate. The number of workers is sufficient. All workers have one full day of twenty-four hours off each week. No general increase is suggested for this group.

At present, the School's faculty salaries are:

Beginning salary	$1,500	gross per annum
Median salary	1,800	gross per annum
Maximum salary	2,100	gross per annum

Some further increase in the faculty salaries may be needed to secure better teachers on the staff and to hold them in the School.

It is recommended that three additional faculty members be employed, one to handle the work of hearing testing, achievement testing and intelligence testing, and two to provide needed instruc-

tion in speech and speech reading for pupils in the middle and upper schools. This is considered a sound principle for a good oral program.

Serious consideration should be given to providing for twelve residential faculty members to live outside the School, beginning September 1, 1945, to free rooms on the third floor of the Main Dormitory (center) in order that pupils in their senior year may have more suitable living quarters, and to relieve over-crowding in the pupils' main dormitory. $4,000 is needed to reimburse the twelve faculty members for loss of board, room and laundry now provided by the School.

SUMMARY

To employ three additional teachers.....$5,000
Faculty salary increases; also adjustments in lieu of maintenance 5,000

No increase is requested in the appropriation for support and maintenance, usually termed "other expenses".

II. Repairs, Replacements and Alterations

Askings, each year of the biennial period 1945-1947.....$20,000
Present appropriation, annually..... 2,100

Increase requested, annually.....$17,900

The following replacements are necessary:

Tubes and caps in boilers No. 1 and No. 2.
Laundry equipment—presses, steam iron, washing machine and tumbler.
Generator in power plant.
Two boiler feed water pumps.
Automotive equipment.
Kitchen equipment.

III. Capital Improvements

Askings, each year of the biennial period 1945-1947.....$71,000
Present appropriation, annually..... None

The following capital improvements are needed at the Iowa School for the Deaf:

Vocational School Building and equipment.
New central stores building.
Improved Main Dormitory exits for pupils.
Scout Lodge for meetings.
Tunnel from power house to dairy and garage.
Combined service and passenger elevator for Main Building.

IOWA SCHOOL FOR THE DEAF
Comparison of Askings and Appropriations Annually

	49th G.A. 1941-1943		50th G.A. 1943-1945		51st G.A. 1945-1947	
	Askings	Approp.	Askings	Approp.	Askings	Increase
I. Salaries, Support and Maintenance	$228,000	$222,900	$250,900	$257,000	$267,000	$ 10,000
II. Repairs, Replacements and Alterations	2,100	9,350	1,900	2,100	20,000	17,900
III. Capital Improvements	37,500	.....	.....	.....	71,000	71,000

LEGISLATIVE ASKINGS—STATE EDUCATIONAL INSTITUTIONS

	Annually for the Biennium 1943–1945		Annually for the Biennium 1945–1947 Askings
	Askings	Appropriated	
I. State University			
Salaries, Support and Maintenance	$ 2,603,500	$ 2,505,000	$ 2,505,000
Repairs, Replacements and Alterations	185,000	75,000	192,000
Capital Improvements	None	None	2,005,000
Public Service			
General Hospital, indigent service	1,250,000	1,100,000	1,100,000
Psychopathic Hospital	116,000	116,000	116,000
Bacteriological Laboratory	80,000	82,500	82,500
II. Iowa State College			
Salaries, Support and Maintenance	$ 2,590,000	$ 2,520,000	$ 2,520,000
Repairs, Replacements and Alterations	150,000	122,500	200,000
Capital Improvements	None	None	1,950,000
III. Iowa State Teachers College			
Salaries, Support and Maintenance	$ 715,000	$ 715,000	$ 715,000
Repairs, Replacements and Alterations	10,000	10,000	30,000
Capital Improvements	70,000	None	70,000
IV. Iowa School for the Blind			
Salaries, Support and Maintenance	$ 140,000	$ 140,000	$ 145,000
Repairs, Replacements and Alterations	3,000	3,000	5,000
Capital Improvements	None	None	75,000
V. Iowa School for the Deaf			
Salaries, Support and Maintenance	$ 250,900	$ 257,000	$ 267,000
Repairs, Replacements and Alterations	1,900	2,100	20,000
Capital Improvements	None	None	71,000

SUMMARY OF ATTENDANCE BY YEARS
STATE UNIVERSITY OF IOWA

The following table shows the enrollment in the colleges of the State University of Iowa for the years indicated.

	1926–1927	1927–1928	1928–1929	1929–1930	1930–1931	1931–1932	1932–1933	1933–1934	1934–1935	1935–1936	1936–1937	1937–1938	1938–1939	1939–1940	1940–1941	1941–1942	1942–1943	1943–1944	Summer 1944
Total Different Students	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,225	10,574	9,312	.....
Total different students, college grade	8,679	9,249	9,685	9,705	9,900	9,902	8,877	8,415	9,402	10,208	10,886	10,249	10,432	10,778	11,020	10,373	9,706	5,875	.....
Total different students in residence, September June	5,699	5,894	6,094	6,045	6,069	5,772	5,277	5,465	6,310	6,783	6,959	6,771	6,804	7,000	7,189	6,523	5,656	3,526	.....
College of Commerce	269	275	302	366	413	417	315	307	355	403	471	485	523	518	522	446	373	118	.....
College of Dentistry	230	216	194	201	186	178	154	153	149	178	195	151	123	123	114	133	153	142	.....
College of Engineering	296	296	349	409	443	441	379	337	388	415	434	471	500	521	497	476	491	171	.....
Graduate College	600	713	769	743	896	1,056	1,064	990	1,063	1,270	1,405	1,348	1,421	1,377	1,351	960	563	422	.....
College of Law	215	216	233	235	229	221	246	230	251	248	243	247	246	263	274	193	99	31	.....
College of Liberal Arts	3,320	3,344	3,331	3,166	3,159	2,822	2,586	2,920	3,556	3,653	3,582	3,475	3,460	3,657	3,848	3,642	3,308	2,028	.....
College of Medicine	448	465	485	515	403	383	378	355	374	406	404	384	328	304	288	282	401	335	.....
School of Nursing	345	357	373	361	319	257	214	210	219	231	254	256	267	267	256	292	306	353	.....
College of Pharmacy	74	100	123	129	114	107	80	83	90	105	101	104	124	165	164	162	112	44	.....
School of Music	206	173	154	141	145	123	157	200	242	272	291	260	*	*	*	*	**	**	.....
Total different students in residence, summer session	2,694	3,078	3,263	3,211	3,322	3,499	3,053	2,255	2,649	3,072	3,532	2,844	2,995	2,990	3,027	2,703	3,494	2,945	2,523
College of Commerce	0	0	0	54	123	113	120	108	47	51	71	33	49	54	60	31	150	110	43
College of Dentistry	10	17	8	3	12	7	8	8	14	21	7	5	5	5	0	0	114	128	106
College of Engineering	3	9	17	17	35	52	46	38	32	45	40	39	45	75	93	62	203	197	73
Graduate College	1,138	1,311	1,530	1,651	1,868	2,052	1,847	1,362	1,644	1,968	2,364	1,925	2,121	2,105	2,108	1,776	1,124	735	703
College of Law	64	57	55	51	58	102	102	82	114	116	101	92	100	74	96	82	90	37	29
College of Liberal Arts	1,199	1,323	1,312	1,082	997	989	809	576	649	703	774	548	507	504	473	528	1,054	1,025	790
College of Medicine	29	50	45	69	15	7	6	7	7	5	4	5	0	1	0	0	307	312	319
School of Nursing	190	260	248	240	228	204	173	151	149	156	162	176	175	180	180	185	369	354	437
College of Pharmacy	0	3	0	8	14	9	18	9	12	17	18	8	10	24	18	38	80	53	31
Library Training	57	58	60	52	39	27	35	0	0	0	43	0	0	0	0	**	**	.....	.....
Lakeside Laboratory	6	3	5	12	18	21	17	14	7	28	29	25	27	25	14	**	**	.....	.....
School of Music	119	115	110	141	51	96	80	47	135	163	201	170	**	**	**	**	**	**	**
Total Correspondence Study and Projected Registerations	1,740	2,175	7,038	2,190	2,263	2,561	2,206	1,990	1,829	1,978	2,079	2,237	2,128	2,330	2,217	2,428	3,029	3,860	.....
Graduate College	228	425	346	465	571	704	698	711	765	914	986	1,066	1,002	,1085	968	1,050	880	463	.....
College of Liberal Arts	1,528	1,780	1,709	1,746	1,692	1,874	1,508	1,279	1,064	1,064	1,093	1,171	1,126	1,247	1,249	1,378	1,349	810	.....
Miscellaneous Correspondence Study * (non degree students)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	891	2,582	.....
Non-college students in residence (excluding duplicates)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	852	868	855	.....
Non-college students, September to June	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	449	541	541	.....
Non-college students, summer session	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	532	497	450	518

*Since February 1943 registrations by correspondence study for degree credit at the University of Iowa and other correspondence registrations have been counted separately.
**Counted in the college in which the student enrolled.

SUMMARY OF ATTENDANCE BY YEARS

IOWA STATE COLLEGE

Table I shows the enrollment in each of the divisions of the Iowa State College of Agriculture and Mechanic Arts and the attendance in Summer Schools and Winter Short Courses, for the years indicated:

TABLE I

	1926–1927	1927–1928	1928–1929	1929–1930	1930–1931	1931–1932	1932–1933	1933–1934	1934–1935	1935–1936	1936–1937	1937–1938	1938–1939	1939–1940	1940–1941	1941–1942	1942–1943	1943–1944
Division.																		
Agriculture	1,343	1,277	1,248	1,285	1,312	1,054	871	903	1,169	1,517	1,635	1,773	1,940	1,936	1,776	1,463	1,101	324
Engineering	1,384	1,511	1,522	1,633	1,753	1,617	1,279	1,204	1,201	1,351	1,461	1,712	2,008	2,092	2,237	2,193	6,797	9,161
Science	713	732	660	649	628	661	665	745	829	973	937	1,008	1,158	1,131	1,111	981	895	481
Home Economics	1,272	1,210	1,115	1,147	1,060	981	827	830	918	1,078	1,251	1,468	1,723	1,801	1,895	1,857	1,737	1,612
Veterinary Medicine	115	125	160	200	251	188	163	154	158	205	210	230	241	258	258	258	254	258
School of Music	149	80	151	162	126	110	77	64	90	154	201	191	200	186	163	113	107	116
Total, academic year, including duplicates	4,976	4,935	4,856	5,076	5,130	4,611	3,882	3,900	4,365	5,278	5,695	6,382	7,270	7,404	7,440	6,865	10,891	11,952
Duplicates	145	95	129	176	127	113	76	63	95	146	165	175	195	194	178	109	82	20
Total, academic year excluding duplicates	4,831	4,840	4,727	4,900	5,003	4,498	3,806	3,837	4,270	5,132	5,530	6,207	7,075	7,216	7,262	6,756	10,809	11,932
Short courses	5,908	6,756	2,808	4,310	7,856	5,614	3,978	6,955	6,559	4,877	11,817	15,644	16,213	18,991	18,553	12,350	6,389	2,690
Summer session	1,894	2,285	2,323	2,119	2,288	2,272	1,891	1,308	1,435	1,733	1,878	1,821	2,111	2,097	2,235	2,684	3,836	5,896
Total for entire year including duplicates	12,633	13,881	9,858	11,329	15,147	12,384	9,675	12,100	12,264	11,742	19,225	23,672	25,399	28,298	28,050	21,790	21,034	20,518
Duplicates	1,419	1,356	1,393	1,284	1,394	1,343	1,165	808	840	1,077	1,142	1,121	1,509	1,338	1,393	1,550	2,771	3,427
Net total for entire year	11,214	12,525	8,465	10,045	13,753	11,041	8,510	11,292	11,424	10,665	18,083	22,551	23,890	26,960	26,657	20,240	18,263	17,091

Table II is another distribution of enrollment showing the number of graduate students, collegiate students, unclassified students and non-collegiate students for the same years.

TABLE II

	1926-1927	1927-1928	1928-1929	1929-1930	1930-1931	1931-1932	1932-1933	1933-1934	1934-1935	1935-1936	1936-1937	1937-1938	1938-1939	1939-1940	1940-1941	1941-1942	1942-1943	1943-1944
Graduate Students	465	450	392	478	523	552	532	436	429	530	514	578	727	685	676	541	385	302
Collegiate (regular)	3,862	3,963	3,981	4,130	4,267	3,819	3,121	3,215	3,622	4,300	4,642	5,229	5,974	6,207	6,177	5,871	5,805	4,947
Special and irregular	43	52	81	74	59	56	51	53	49	65	74	122	94	99	194	172	271	185
Non-collegiate	458	402	251	232	155	74	50	80	96	148	158	142	130	99	104	79	4,241	6,382
Total	4,828	4,867	4,705	4,914	5,004	4,501	3,754	3,784	4,196	5,043	5,388	6,071	6,925	7,090	7,151	6,663	10,702	11,816
Music Students	149	80	151	162	126	110	77	64	90	154	201	191	200	199	163	113	107	116
Short Courses	5,908	6,756	2,808	4,310	7,856	5,614	3,978	6,955	6,559	4,877	11,817	15,644	16,213	18,991	18,553	12,350	6,389	2,690
Summer School Students	1,894	2,285	2,323	2,119	2,288	2,272	1,891	1,308	1,435	1,733	1,878	1,821	2,111	2,097	2,235	2,684	3,836	5,896
Total, including duplicates	12,779	13,988	9,987	11,505	15,274	12,497	9,700	12,111	12,280	11,807	19,284	23,727	25,449	28,377	28,102	21,810	21,034	20,518
Total less duplicates	11,214	12,525	8,465	10,045	13,753	11,041	8,510	11,292	11,424	10,665	18,083	22,551	23,890	26,960	26,657	20,240	18,263	17,091

SUMMARY OF ATTENDANCE BY YEARS
IOWA STATE TEACHERS COLLEGE

The following table shows the enrollment in the different courses of the Iowa State Teachers College and the attendance in Summer Schools for the year indicated.

	1928–1929	1929–1930	1930–1931	1931–1932	1932–1933	1933–1934	1934–1935	1935–1936	1936–1937	1937–1938	1938–1939	1939–1940	1940–1941	1941–1942	1942–1943	1943–1944
College graduates	17	32	36	37	24	20	21	22	22	27	21	26	18	21	13	8
College courses	2,387	2,481	2,446	2,366	1,823	1,741	1,789	2,003	2,095	2,103	2,163	2,124	1,923	1,664	1,491	910
Special students, past 21 years of age (non-collegiate)	13	8	8	4	8	8	4	3	16	6	0	0	0	0	0	0
Special music students, past 16 years of age (non-collegiate)	0	0	0	0	2	3	4	17	6	13	18	21	17	17	12	8
Normal courses (not high school graduates)	31	30	6	0	0	0	0	0	0	0	0	0	0	0	0	0
Total fall, winter, and spring terms, not including duplicates	2,448	2,551	2,496	2,407	1,857	1,772	1,818	2,045	2,139	2,149	2,202	2,171	1,958	1,702	1,517	926
Summer school including extension																
Summer schools	3,697	3,219	2,973	2,614	1,954	1,190	1,513	1,741	1,913	1,886	1,725	1,589	1,418	1,632	2,103	1,662
Non-resident credit work	510	325	261	324	256	146	138	126	204	192	228	217	207	563	812	796
Grand total enrollment without duplicates	5,939	5,422	5,123	4,764	3,624	2,804	3,183	3,560	3,886	3,870	3,752	3,610	3,233	3,555	3,997	3,109
Supervised Teaching Department in classes taught by students:																
Campus Laboratory School	327	326	402	374	351	357	395	415	459	439	420	383	416	407	563	651
Affiliated Schools:																
Hudson Consolidated School	54	29	171	238	233	243	245	217	231	232	246	218	259	254	251	241
Waterloo Public Schools	223	211	511	817	851	667	630	816	778	875	865	913	814	620	427	239
Rural Demonstration Schools	125	120	92	71	79	18	16	16	12	15	10	8	0	10	22	22
Rural Apprentice-Teaching Centers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	534	357
*Other Affiliated Schools	576	355	382	375	449	424	430	455	446	209	0	0	0	0	0	0

*These included Cedar Heights (September, 1931, to June, 1933), Shenandoah (to June, 1936), Mason City (to June, 1937), and Cherokee (to June, 1938).

IOWA SCHOOL FOR THE BLIND

ENROLLMENT

The following table shows the enrollment of students in the Iowa School for the Blind for the years indicated:

1920-1921	107
1921-1922	114
1922-1923	116
1923-1924	113
1924-1925	124
1925-1926	135
1926-1927	136
1927-1928	144
1928-1929	142
1929-1930	140
1930-1931	153
1931-1932	160
1932-1933	173
1933-1934	179
1934-1935	182
1935-1936	189
1936-1937	193
1937-1938	190
1938-1939	197
1939-1940	176
1940-1941	170
1941-1942	164
1942-1943	150
1943-1944	154

IOWA SCHOOL FOR THE DEAF

ENROLLMENT

The following table shows the enrollment of students in the Iowa School for the Deaf for the years indicated:

1920-1921	211
1921-1922	231
1922-1923	252
1923-1924	292
1924-1925	312
1925-1926	302
1926-1927	309
1927-1928	321
1928-1929	321
1929-1930	343
1930-1931	348
1931-1932	373
1932-1933	391
1933-1934	393
1934-1935	390
1935-1936	392
1936-1937	396
1937-1938	385
1938-1939	350
1939-1940	349
1940-1941	358
1941-1942	345
1942-1943	326
1943-1944	324

FIRST SEMESTER ENROLLMENTS — PRELIMINARY REPORTS — NOVEMBER 1st
STATE UNIVERSITY OF IOWA

This table includes a preliminary count of enrollments in the colleges of the State University of Iowa for the first semester of the years indicated.

	Nov. 1 1926	Nov. 1 1928	Nov. 1 1930	Nov. 1 1932	Nov. 1 1934	Nov. 1 1936	Nov. 1 1938	Nov. 1 1940	Nov. 1 1942	Nov. 1 1943	Nov. 1 1944
**Total students in residence, first semester									5,894	3,742	4,158
Total students, college grade	5,730	5,752	5,720	5 015	5,866	6,645	6,504	6,888	5,380	3,245	3,688
College of Commerce	254	279	370	289	307	438	467	467	343	98	107
College of Dentistry	229	192	181	149	147	191	123	114	154	99	131
College of Engineering	285	329	420	360	360	404	460	478	471	145	107
Graduate College	498	664	778	952	864	1,270	1,292	1,223	483	365	392
College of Law	213	225	223	238	245	239	242	271	91	24	25
College of Liberal Arts	3,109	3,122	2 937	2.433	3,312	3,387	3,302	3 646	3,129	1,889	2,172
College of Medicine	428	472	391	374	370	397	326	286	306	311	307
School of Nursing	286	354	306	198	211	252	231	253	305	274	401
College of Pharmacy	75	119	110	75	87	96	117	154	98	40	46
School of Music	173	131	125	133	189	240	*	*	*	*	*
Total non-college students in residence									514	497	470

*Counted in the college in which the student enrolled.

SUMMARY OF ENROLLMENT—NOVEMBER 1st

IOWA STATE COLLEGE

The following table shows the enrollment in the different divisions of the Iowa State College on November 1st, and attendance in Summer Schools for the years indicated:

	Nov. 1 1926	Nov. 1 1928	Nov. 1 1930	Nov. 1 1932	Nov. 1 1934	Nov. 1 1936	Nov. 1 1938	Nov. 1 1940	Nov. 1 1942	Nov. 1 1944
Division.										
Agriculture	990	939	995	774	935	1,369	1,532	1,555	1,029	213
Engineering	1,256	1,370	1,608	1,200	1,109	1,367	1,849	2,020	3,710	2,626
Home Economics	1,063	1,050	1,024	790	837	1,186	1,579	1,810	1,689	1,510
Science	565	564	524	544	733	782	926	980	789	399
Veterinary Medicine	106	146	240	157	147	211	239	256	253	118
School of Music	80	103	74	52	87	124	91	79	86	80
Total, Fall quarter to November, including duplicates	4,060	4,172	4,465	3,517	3,848	5,039	6,216	6,700	7,556	4,946
Duplicates	100	97	95	49	53	92	99	108	82	11
Total, Fall quarter to November, not including duplicates	3,960	4,075	4,370	3,468	3,795	4,947	6,117	6,592	7,474	4,935
Summer session	1,894	2,323	2,288	1,891	1,435	1,901	2,129	2,138	3,836	5,080
Total enrollment to the following June 1. not including duplicates	5,431	5,657	5,897	4,532	4,865	6,266	7,677	8,104	11,874	.....
Enrollment to November 1, 1944	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,555
Estimated enrollment for 1944–1945	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,030
Graduate Students	317	304	422	441	346	409	496	574	309	185
Collegiate (Regular)	3,469	3,553	3,828	2,926	2,303	4,336	5,460	5,882	5,578	3,088
Special and Irregular	24	76	34	30	22	36	51	57	93	28
Non-Collegiate	170	84	34	30	48	72	19	79	1,494	1,634
	3,980	4,017	4,318	3,427	3,719	4,853	6,026	6,592	7,474	4,935
Music students	80	103	74	52	87	124	91	79	86	80
Short courses (preceding year)	5,423	6,756	4,310	5,614	6,955	4,877	15,644	18,991	12,350	2,690
Summer school students	1,894	2,323	2,288	1,891	1,435	1,901	2,129	2,138	3,869	5,080

SUMMARY OF ENROLLMENT—NOVEMBER 1st
IOWA STATE TEACHERS COLLEGE

The following table shows the enrollment in the different courses of the Iowa State Teachers College on November 1st, and attendance in Summer Schools for the years indicated.

	Nov. 1 1928	Nov. 1 1930	Nov. 1 1932	Nov. 1 1934	Nov. 1 1936	Nov. 1 1938	Nov. 1 1940	Nov. 1 1942	Nov. 1 1943	Nov. 1 1944
†College Graduates	6	16	13	10	11	11	10	8	5	6
College Courses	2,049	2,144	1,539	1,525	1,852	1,900	1,715	1,362	797	865
Special and unclassified students	12	5	8	7	8	15	19	15	18	26
Normal courses (not high school graduates)	15	0	0	0	0	0	0	0	0	0
Total academic year, Sept. 1 to Nov. 1, not including duplicates	2,082	2,165	1,560	1,542	1,871	1,926	1,744	1,385	820	897
Summer school, including branch summer schools	3 696	2,973	1,954	1,507	1,913	1,724	1,418	2,093	1,662	1,468
Non-resident credit work	289	133	172	87	214	171	163	440	605	421
Total academic year, June 1 to Nov. 1, excluding duplicates	*5,315	*4,711	*3,303	2,893	3,652	3,465	3,001	3,548	2,901	2,598
Grand Total enrollment without duplicates from June 1 to June 1	5,939	5,123	3,624	3,183	3,886	3,752	3,233	3,997	3,109	.....
Estimate for 1944–45	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,800
Supervised Teaching Department in classes taught by students										
Campus Laboratory School	389	399	378	395	459	420	416	402	416	481
Rural Demonstration Schools (2)	120	95	83	16	12	10	0	21	22	16
§Rural Apprentice-teaching Centers	0	0	0	0	0	0	0	0	119	104
**Affiliated Town Schools	906	1,187	1,512	1,305	1,413	1,082	1,027	687	493	382
Total Pupils Taught by Student Teachers	1,415	1,681	1,973	1,716	1,884	1,512	1,443	1,110	1,050	983

†This shows the number of students in attendance who have college degrees.
*Exclusive of credit extension enrollment after September 1.
**These included Hudson Consolidated School, Waterloo Public Schools, Jesup (to June, 1928), Cedar Heights (Sept., 1931, to June, 1933), Shenandoah (to June, 1936), Mason City (to June, 1937), and Shenandoah (to June, 1938). With regard to the figures on the Waterloo schools in 1943 and 1944 it is to be noted that one grade is not being used for student teaching, pending the employment of a qualified supervisor. With regard to the Hudson schools it is to be noted that all music majors are temporarily assigned to the campus shcool for student teaching.
§Most rural apprentice teaching occurs during the winter and spring quarters.

IOWA SCHOOL FOR THE BLIND

ATTENDANCE

November 1, 1918	98
November 1, 1920	99
November 1, 1922	107
November 1, 1924	119
November 1, 1926	130
November 1, 1928	131
November 1, 1930	144
November 1, 1932	167
November 1, 1934	181
November 1, 1936	186
November 1, 1938	185
November 1, 1940	160
November 1, 1942	149
November 1, 1943	146
November 1, 1944	144

IOWA SCHOOL FOR THE DEAF

ATTENDANCE

November 1, 1918	164
November 1, 1920	185
November 1, 1922	237
November 1, 1924	294
November 1, 1926	295
November 1, 1928	310
November 1, 1930	335
November 1, 1932	370
November 1, 1934	374
November 1, 1936	380
November 1, 1938	375
November 1, 1940	348
November 1, 1942	318
November 1, 1943	315
November 1, 1944	286

REPORT

CENTRAL OFFICE

State Board of Education

DES MOINES

For Period Ending June 30, 1944

OFFICE OF THE STATE BOARD OF EDUCATION

The per diem, salaries, traveling, and miscellaneous expenses of the State Board of Education for the biennial period that ended June 30, 1944, were as follows:

Board Members—Per Diem and Expenses

	President's Office Expense		1942-1943		1943-1944	
	1942-1943	1943-1944	Per Diem	Traveling Expenses	Per Diem	Traveling Expenses
Lester S. Gillette					$ 290.00	$ 231.23
W. Earl Hall			$ 550.00	$ 404.70	390.00	290.10
Mrs. H. C. Houghton, Jr.			440.00	548.38	270.00	266.48
Thos. W. Keenan			210.00	198.77		
Mrs. Geo. L. Kyseth			410.00	283.42	320.00	277.52
Roy Loudon			100.00	130.06	90.00	137.07
Richard H. Plock			460.00	404.70	270.00	195.06
John C. Reid			190.00	140.10	140.00	88.66
W. S. Rupe			600.00	458.28	365.00	273.98
Henry C. Shull	$ 229.21	$ 205.83	490.00	435.70	340.00	323.68
	$ 229.21	$ 205.83	$ 3,450.00	$ 3,004.13	$ 2,475.00	$ 2,083.78

Employees' Salaries and Expenses

	1942-1943		1943-1944	
	Salary	Traveling Expenses	Salary	Traveling Expenses
W. R. Boyd, chairman Finance Committee	$ 2,900.00	$ 837.59	$ 2,900.00	$ 577.34
W. G. Noth, member of Finance Committee	2,899.99	680.85	2,900.00	668.69
David A. Dancer, secretary of Board and member of Finance Committee	2,653.23	379.15	3,600.00	339.93
Arabel J. Crawford, stenographer	400.00			
Mrs. E. C. Evans, state agent	1,500.00	1,309.55	1,650.00	1,390.21
Mildred Grabell, record clerk	1,299.99		1,500.00	
Katherine Johnson, part-time stenographer	495.00		660.00	
Helen M. Lenihan, assistant secretary	1,875.00	45.47	1,980.00	43.67
Ann Schaben, stenographer-clerk	747.51		1,380.00	
	$14,770.72	$ 3,243.61	$16,570.00	$ 3,019.84

Maintenance of State Roads

	1942-1943	1943-1944
Iowa State College	$4,625.82	$3,083.74
Iowa School for the Deaf	880.59	7.00
	$5,506.41	$3,090.74

AID FOR THE BLIND

The 41st General Assembly made an appropriation "for the purpose of aiding students who are blind and who are regularly enrolled students taking any course of study, profession, art or science in any university, college, conservatory of music, normal, professional or vocational school, approved by the State Board of Education, and who are residents of the State of Iowa, and to assist them in defraying their necessary expenses including the expenses of a reader or assistant," with the understanding that the money "shall be granted only to worthy students who are not able, or whose parents are not able to provide the means for continuing their study in any of the institutions above mentioned."

During the biennium that ended June 30, 1944, scholarship aid was, as follows:

Year	Number of Students	Expenditures
1942-1943	17	$5,604.54
1943-1944	9	2,829.34

AID FOR DEAF

The 37th General Assembly that convened in January, 1917, enacted a law authorizing school corporations to provide education for deaf children. Section 4350, Code 1939, as follows:

> "**State board of education to supervise.** When any school corporation shall elect to proceed under the provisions of this chapter it shall, through its proper officers, communicate that fact to the state board of education, and the state board of education shall have general supervision of all matters arising under this chapter, and no instructor shall be appointed hereunder and no courses or methods of instruction shall be installed hereunder without the approval of such state board of education."

That section has been in effect continuously since July 1, 1917.

The measure provided that any school corporation that would comply with the provisions of the act should be given state aid for each deaf child between certain ages. A part of section 4349 of the Code, 1939, is as follows:

> "**State aid—amount.** To any school corporation providing such instruction and complying with all of the provisions of this chapter there shall be granted and paid as hereinafter provided state aid in an amount to be computed at twenty dollars for each month that each child not more than sixteen years of age is instructed under the provisions of this chapter."

The following report contains the names of the cities that maintained day schools for deaf children during the school years 1942-1943 and 1943-1944, respectively, the number of children enrolled in each and the amount of state aid:

City	Number of deaf pupils enrolled	Number of Teachers employed 1940-1941	Amount of state aid
Davenport	14	2	$2,534.00
Des Moines	22	3	3,730.00
Sioux City	16	1	1,812.27
			$8,076.27

	1942-1943			1943-1944		
	Deaf pupils enrolled	Teachers employed	Amount paid	Deaf pupils enrolled	Teachers employed	Amount paid
Burlington	4	1	$ 666.00	4	1	$ 720.00
Davenport	22	3	3,710.00	21	3	3,825.00
Des Moines	21	3	3,830.00	23	3	4,260.00
Sioux City	9	1	1,347.50	9	1	1,330.00
			$9,553.50			$10,135.00
Scholarship aid			431.05			193.82
			$9,984.55			$10,328.82

MISCELLANEOUS EXPENSES

	1942-1943	1943-1944
Recording fees, abstract examinations miscellaneous	$ 64.50	$ 36.45

SUMMARY OF INCOME AND EXPENDITURES

	1942-1943	1943-1944
Income		
State appropriation	$49,920.00	$46,000.00
Balance forward	10,152.74	.....
Refunds	113.80	.....
	$60,186.54	$46,000.00
Expenditures		
Board Members:		
Per diem	$ 3,450.00	$ 2,475.00
Traveling expenses	3,004.13	2,083.78
Finance Committee and employees:		
Salaries	14,770.72	16,570.00
Traveling expenses	3,243.61	3,019.84
Road maintenance	5,506.41	3,090.74
Aid for blind	5,604.54	2,829.34
Aid for deaf	9,984.55	10,328.82
Recording fees and miscellaneous	64.50	36.45
President's office expense	229.21	205.83
	$45,857.67	$40,639.80
Balance	14,328.87*	5,360.20
	$60,186.54	$46,000.00

*Reverted

OFFICE EXPENSE PAID BY EXECUTIVE COUNCIL

	1942-1943	1943-1944
Furniture, equipment and supplies purchased	$ 91.07	$ 176.19
Furniture, equipment and supplies requisitioned	135.44	150.57
Postage	313.31	395.24
Telephone	490.00	415.00
Telegrams	5.25	11.08
Express and freight	.35	.....
	$ 1,035.42	$ 1,148.08

OFFICE EXPENSE PAID BY PRINTING BOARD

Printing, binding, and stationery	$ 3,034.13	$ 106.47

PERMANENT ENDOWMENT AND TRUST FUNDS STATE EDUCATIONAL INSTITUTIONS

A complete report regarding loans and investments which the Finance Committee has made out of restricted endowment and trust funds belonging to the State University of Iowa, the Iowa State College of Agriculture and Mechanic Arts, the Iowa State Teachers College, and the Iowa School for the Blind is given in the report of the treasurer of the respective institution.

State University of Iowa

Iowa City

Biennial Report

Period Ending June 30, 1944

Old Capitol

State University of Iowa

Report by Virgil M. Hancher, President

PRESIDENT VIRGIL M. HANCHER

Founded in 1847 by act of the First General Assembly of Iowa, the State University of Iowa has for almost a century maintained a strong educational program designed to aid its students to obtain a broad and liberal education and to prepare for professional careers in business and industry, education, engineering, law, medicine and nursing, dentistry, pharmacy, and the creative arts. Opportunity for thorough preparation in each of these fields is open to men and women alike.

While the development and maintenance of instructional facilities and standards of a high degree of excellence are paramount objectives of the University, the coordinate responsibility of providing its students with the opportunity to live a balanced and normal life is of no less importance. Accordingly, it has made adequate provision for the housing of its students, their health, and their recreational, religious and cultural activities.

THE CAMPUS

The University campus covers approximately 425 acres of land and includes more than 50 buildings. The Iowa River divides the campus into an East and West Campus with the major buildings located on the hills and in the valley extending along each side. The two parts of the campus are connected by two heavy traffic bridges and a foot bridge. The buildings and grounds are valued at $22,500,000.

The East Campus is the older of the two and is dominated by Old Capitol, the first capitol of the State of Iowa. By reason of Old Capitol's architectural beauty, its setting and its historical association, it is a natural center. Around Old Capitol are located the buildings occupied by the Colleges of Liberal Arts, Law, Dentistry, Pharmacy, Engineering, Education, the Graduate College, the University Libraries, the State Historical Society, the Iowa Child Welfare Research Station and the Iowa Geological Survey. On the East Campus are also located the women's dormitories and gymnasium, the student recreational center, the Iowa Memorial Union, and the administrative offices and maintenance and service departments of the University.

The West Campus is dominated by the 145-foot stone tower of the University Hospital, the largest building of the medical center. Around it are located the Children's and Psychopathic Hospitals, the Medical Laboratory and Westlawn, the nurses' dormitory. On the west bluffs of the river are the dormitories for men, Hillcrest, the Quadrangle and the Law Commons. To the south and west of the medical center are located the buildings and grounds providing athletic and military facilities for men, the Field House and Armory, the Stadium and the golf

course, the latter a gift to the University from the late W. O. Finkbine. Along the west valley of the river are located the Hydraulics Laboratory, the Fine Arts Building and the University Theatre.

ENROLLMENT

In the years immediately preceding the war the University stood among the fifteen highest colleges and universities in the total number of different students of college grade enrolled annually. The total number of campus students of college grade enrolled in the year 1940-1941 was 9,289. In addition, 1,731 students were enrolled for correspondence courses and projected study and 773 students of non-college grade were enrolled exclusive of conferences and short courses, making a grand total of 11,773 students without duplicates.

The record of enrollment since 1900, by ten-year intervals, is as follows:

Year	Campus of college grade	All types excluding conferences and short courses
1900-01	1542	1542
1910-11	2008	2090
1920-21	4937	5718
1930-31	8235	10517
1940-41	9289	11773

It is of interest to note that almost twice as many (1.9) students of college grade were enrolled in residence study in the year immediately preceding World War II as were enrolled in the second year following World War I, and that more than twice as many students were enrolled in all types of registrations, exclusive of conferences and short courses.

Since 1940 the war has reduced civilian campus enrollment a little more than one-half, almost entirely in the enrollment of men. In the year 1943-44, 4376 civilian students were enrolled in courses of study offered on the campus, but armed force personnel assigned to the University for specialized training largely offset this reduction.

COURSES OF STUDY

The University includes nine colleges offering courses of study in various fields which lead to a degree or certificate. Four college years of study are required for graduation with the baccalaureate degree from the Colleges of Liberal Arts, Commerce, Education, Engineering and Pharmacy. Six college years of study, including pre-professional work, are required for graduation with a first degree from the Colleges of Dentistry and Law, and seven years for a first degree from the College of Medicine. Three years of study and clinical practice are required for graduation from the School of Nursing. Advanced degrees require from one to three or more years of graduate study.

The various courses of study and fields of specialization and the degree conferred upon graduation are, as follows:

COMMERCE—Accounting, Banking and Finance, Labor and Management, Marketing and Merchandising, Secretarial Training, and Transportation and Public Utilities, leading to the degree Bachelor of Science in Commerce.

DENTISTRY—Four-year course, in addition to two years of pre-dental study in the College of Liberal Arts, leading to the degree Doctor of Dental Surgery.

EDUCATION—Teacher training courses integrated with the curricula of the Colleges of Liberal Arts, Commerce and the Graduate College, and a four-year specialized school administration course which leads to the degree Bachelor of Science in School Supervision.

ENGINEERING—Chemical, Civil, Electrical, General, and Mechanical Engineering; Chemistry, leading to the degree Bachelor of Science in the respective field.

LAW—Three-year course, in addition to three years of pre-law study in the College of Liberal Arts, leading to the degree Bachelor of Laws or Juris Doctor.

LIBERAL ARTS—Art, Botany, Chemistry, Classical Languages, Economics and Sociology, English, Geology, German, History, Home Economics, Journalism, Mathematics and Astronomy, Music, Philosophy, Physical Education, Physics, Political Science, Psychology, Religion, Romance Languages, Speech and Dramatic Art, and Zoology, leading to the degree Bachelor of Arts.

Specialized courses in the Departments of Chemistry and Home Economics lead to the degrees Bachelor of Science in these respective fields; and those in the School of Fine Arts and the Division of Physical Education lead to the degree Bachelor of Fine Arts or Bachelor of Science in Physical Education, respectively, from the College of Liberal Arts.

Pre-professional courses preparing for admission to the Colleges of Dentistry, Law and Medicine may be selected in accordance with a combined curricula plan which leads to a baccalaureate degree from the College of Liberal Arts upon completion of one or more years of professional study. Combined courses with Engineering and the School of Nursing are also available, leading to the Bachelor of Arts or Bachelor or Science degree, respectively.

MEDICINE—Four-year course, in addition to three years of pre-medical study in the College of Liberal Arts, leading to the degree Doctor of Medicine.

SCHOOL OF NURSING—Three-year course leading to the Certificate Graduate Nurse.

PHARMACY—Four-year course, leading to the degree Bachelor of Science in Pharmacy.

Advanced courses of study in the Graduate College, leading to the degree Master of Arts, Fine Arts, or Science, and Doctor of Philosophy, are available in all of the fields listed above except Nursing and, in addition, in Child Welfare, Character Education and Hydraulic Engineering. Post-graduate work in the College of Law leads to the degree Doctor of Juridicial Science.

Opportunity to select a number of the regular course offerings directed towards preparation for certain occupational objectives is provided for mature students who have only a limited amount of time at their disposal for preparation.

Special classes are arranged on Saturdays for teachers and others with one year of college work who wish to devote part time to continued study towards a degree or to keep abreast of current practice.

Correspondence courses, at the college level, are offered in many of the departments through the Extension Division to students who cannot be in residence but wish to prepare themselves for more effective work in their respective occupations, or who wish to continue work towards graduation while out of residence. Directed study courses are similarly offered through the Graduate College.

WAR SERVICE

Since 1941 the University's full effort and resources have been freely given to the war effort. To enable young men to gain as much college training as possible, prior to induction into the armed forces, a three-semester college year instead of the regular two-semester was inaugurated for regular students.

In cooperation with the United States Office of Education, the University has given instruction to more than 6200 men and women in upwards of fifty different government financed short courses in engineering, science and management war training, in eleven industrial or educational centers, beginning with June, 1940.

Since December 7, 1941 the University, in cooperation with the United States Army, Navy and Air Force, has provided instruction and facilities for the specialized training of more than 3000 different members of the armed forces in the Army Specialized Training, Navy College Training, Army Air Forces Technical Training, and War Training programs. In August 1943 the School of Nursing was approved for the establishment of a United States Cadet Nurse Corps. Since then, 302 young women have been enrolled as cadet nurses. All of these programs are federally financed.

In April 1942 the United States Navy Pre-Flight School was established on the campus. Part of the University's athletic and dormitory facilities were leased by the Navy through contract with the State Board of Education. Since that time the campus has been host to more than 13,000 Navy Air Corps Cadets.

The United States Armed Forces Institute has provided opportunity for service personnel on active duty to further their education in off-duty hours through correspondence courses, self-directed study, group instruction, etc., in cooperation with eighty colleges and universities. They have also recently established, in cooperation with the War Prisoners' Aid Committee of the Y. M. C. A. and the colleges, a similar service for our men held by enemy nations as prisoners of war. The University has enrolled nearly 900 members of the armed forces, including a few prisoners of war, in correspondence courses, as a participating institution in this program.

These various programs represent but a part of the contribution of the University to the war effort. Of no less importance is the service which has been rendered through government financed research programs in the University's science laboratories, under the direction of staff members, in cooperation with the Office of Scientific Research and Development. Nor can mention be omitted of the loan for the duration of many of the University's staff to government agencies, either in civilian status or as members of the armed forces, where their particular talents would be of direct consequence to the war effort.

THE FUTURE

Federal legislation providing for the education and training of veterans and the reconversion of industry and government agencies to a peacetime basis is expected to result in a large increase in University enrollment. With the cessation of hostilities it is estimated that the enrollment of campus students will increase 25% or more over the 1940-41 level, within three to five years, largely as a result of the benefits provided for veterans by the "G. I. Bill" and the Vocational Rehabilitation Act.

To date, 57 veterans have been assigned to the University for training by the Veterans' Administration and practically all have enrolled in regular degree courses of study. It is anticipated that most of the returning veterans will be those who desire to continue an interrupted

education in regular courses leading to a degree. Opportunity is provided for mature veterans and others who do not wish to qualify for a degree to select a number of the regular course offerings in several of the colleges directed towards preparation for certain occupational objectives.

In anticipation of the special educational adjustment needs of the veteran, the University has established a special "Veterans' Service" division as a part of the Office of Student Affairs, where the full resources of testing, guidance and counseling services are at the disposal of competent advisers to aid the veteran.

Beginning with the first semester of this year, 1944-1945, a new Liberal Arts curriculum was inaugurated to present more effectively the approaches to a liberal and cultural educational experience in a modern world. It is designed to recognize the needs of the individual student, to offer adequate preparation in the basic skills necessary to continued educational achievement, to provide a core of knowledge in the several educational fields conducive to continued educational interest, and to permit a breadth and depth of training and experience in a field of concentration of the student's interest. Coordinate with this program, the advisory system and testing program have been strengthened and expanded as a means of implementing it.

Along with increased enrollments, the special needs of the veteran, and the problems arising from the integration of the educational programs necessary to the adjustment of the veteran and the younger college student, will be staff and physical plant needs. Detailed statements of these needs will be presented to the 51st General Assembly.

The primary functions of the University are the education of youth and the advancement of knowledge. For nearly a century the University has sought to develop the intellectual attributes of young men and women by bringing them into contact with all of the best that our civilization has produced to the end that they may establish ideals of mental, moral and physical health and ethical business and social relationships which will guide them to a wise selection of their life's work and an enduring appreciation of life's cultural values.

The future of Iowa does not lie in its present material wealth; it does not lie in its mines or factories or forests, or in its corn or hogs or cattle. The future of Iowa lies in the character and stamina and intelligence of its people and in their capacity to work with their fellow-countrymen and the other peoples of the world for the establishment of abiding principles of justice and freedom and order. The University is peculiarly fitted to aid in the achievement of these objectives, and it looks forward with confidence therefore to a future of increasing usefulness and achievement.

FINANCIAL REPORT OF THE STATE UNIVERSITY

For the Year Ended June 30, 1943

REPORTS OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of All Funds from July 1, 1942 to June 30, 1943

W. H. COBB, Secretary

F. L. HAMBORG, Treasurer

FINANCIAL SUMMARY

CURRENT INCOME FOR EDUCATIONAL PURPOSES

The current budgeted income for educational purposes is handled through two funds: the General Operating Fund and the Current Restricted, or Trust Fund. The General Operating Fund is further subdivided into Funds A and B. Fund A includes revenues from state appropriations, U. S. Army and Navy Departments, student tuition, sales and miscellaneous receipts; Fund B is the special state appropriation for repairs, replacements and alterations. The Current Restricted Fund revenue from outside agencies or persons, also special income from medical fees and other sundry income, all of which are expendable for a special designated purpose in education or research. (See page 75.)

For the year ended June 30, 1943, the income is summarized as follows:

			Per Cent
I.	General Operating Fund		
	State Appropriations	$ 2,368,610.00	63.71
	United States Army and Navy Contracts	122,534.92	3.29
	Tuition	679,785.77	18.29
	Sales and Other Income	93,047.58	2.51
	Sub-total General Fund	(3,263,978.27)	(87.80)
II.	Restricted Funds for Educational Purposes		
	Endowment Fund Income	13,699.33	.37
	Current Gifts (See page 75)	304,805.67	8.20
	Other Restricted Income	134,891.26	3.63
	Sub-total Restricted Income	(453,396.26)	(12.20)
	Total	$ 3,717,374.53	100.00

Expenditures from the General Operating Fund are summarized as follows: (See pages 78-81.)

By Departments		
Instruction and Research		
General University Departments	$ 1,868,518.96	64.67
U. S. Army and Navy Departments	79,069.75	2.74
University Extension	65,131.87	2.25
Library	179,525.83	6.21
Operation and Maintenance of Physical Plant		
General University Departments	406,480.12	14.07
U. S. Army and Navy Departments	8,415.44	.29
Administration		
General University Departments	149,847.81	5.19
U. S. Army and Navy Departments	13,585.11	.47
General Expenditures and Student Service	118,837.83	4.11
Total	$ 2,889,412.72	100.00

By Object		
Salaries and Wages	$ 2,337,725.77	80.90
Other Expense	467,587.44	16.19
Equipment Replacements and Improvements	84,099.51	2.91
Total	$ 2,889,412.72	100.00

The Expenditures from the Current Restricted Fund for Educational Purposes total $364,702.59. They may be further classified by object as follows:

Salaries and Wages	$ 236,389.16	64.81
Other Expense	119,355.51	32.73
Equipment Replacement	8,957.92	2.46
Total	$ 364,702.59	100.00

The University closed its accounts as of June 30, 1943 with sufficient cash on hand to meet outstanding purchase orders and commitments in process and other reserves as follows:

General Fund A	
Reserve for Orders in Process and Commitments	$135,139.19
Reserve for Contingencies and estimated loss in tuition revenue during war period	431,549.10
Reserve from Net Income in U. S. Army and Navy Contracts for Administration and Use of educational facilities	34,119.60
General Fund B	
Reserve for Orders and Commitments in Process	92,804.07
Reserve for 1943-44 Repairs	17,547.68

THE OPERATION OF ORGANIZED EDUCATIONAL ACTIVITIES

These are departments which operate upon special earned income in the interest of education and of public service. Their operating results are summarized as follows:

	Income	Expense
University Hospital (See pages 106-109.)		
State Appropriation for Indigent Service	$1,012,098.24	
Other Income	578,453.11	
Total Hospital	$1,590,551.35	$1,502,212.54
United States Crippled Children's Convalescent Home (Operated in conjunction with University Hospital) (See page 110)	$ 18,682.09	$ 18,682.09
Psychopathic Hospital (See page 110)		
State Appropriation	$ 108,000.00	
Other Income	26,883.77	
Total Psychopathic Hospital	$ 134,883.77	$ 117,093.84
Extension Activities (Conferences, contests, festivals, film rental, and correspondence study) (See pages 112-113)	$ 70,683.22	$ 65,083.93
Educational Research Bureau (See page 113)	$ 21,608.00	$ 22,553.86
Dramatic Art Laboratory (See page 113)	$ 13,494.99	$ 11,551.96

SPECIAL STATE PAYROLL FOR NON-ACADEMIC STAFF

A special state appropriation was made by the Committee on Retrenchment and Reform (Order No. 490) for increasing all salaries and wages below $1200.00, $5.00 per month for the six months period— September 1, 1942 to February 28, 1943.

This account, by request, was handled as a separate and special fund and a special accounting made to the Committee.

Total Appropriation Received		$16,200.00
Expended for Salary and Wage Increases		
General University		
Educational Departments	$6,918.36	
University Hospitals	9,030.59	
Adjustment Pending	49.19	15,998.14
Balance Refunded to State Comptroller (Receipt No. 87462)		$ 201.86

AUXILIARY ENTERPRISES

Dormitories and Dining Services (See pages 114-129.)

The University operated as auxiliary enterprises dormitories, dining services, and the rental of residences as tenant properties.

During 1942-43 part of these facilities were used for Army and Navy training programs as follows:

	Capacity
Operated by University for regular students:	
Currier Hall Dormitory for women	522
Currier Hall Annex for women	35
Eastlawn Dormitory for women	90
Student Commons Dormitory for men from July 1, 1942 to February 28, 1943	155
Sixteen University Residences for men, eight of which were cooperatives	458
Two University Residences for women	56
Operated by University under Government Contract for Army or Navy Trainees:	
Quadrangle Dormitory—Navy	1,200
Hillcrest Dormitory—Navy	800
Student Commons Dormitory—Army Air Force beginning March 1, 1943	200
Kellogg-Folsom Dormitory—R. O. T. C. beginning May 6, 1943	58
East Hall Dormitory	75
Ten Fraternity Houses Leased by University for U. S. Army Basic Program beginning May 3, 1943	
Phi Kappa Sigma—220 Ellis Avenue	50
Phi Gamma Delta, 303 Ellis Avenue	50
Alpha Tau Omega, 828 N. Dubuque	50
Delta Upsilon, 320 Ellis Avenue	50
Sigma Nu, 630 N. Dubuque St.	50
Theta Xi, 339 N. Riverside Drive	50
Phi Delta Theta, 729 N. Dubuque St.	50
Beta Theta Pi, 816 N. Dubuque St.	50
Sigma Chi, 703 N. Dubuque St.	50
Delta Chi, 309 N. Riverside Drive	50

On May 1, 1943 the Union Dining Service was closed to civilians and operated as a U. S. Army Mess.

The net operating income from the above operations after paying all expenses was:

A.	Dormitories operated for civilian students	$ 81,065.46
B.	Dormitories operated for Army and Navy Trainees	
	Allowance for use of dormitories and equipment	72,982.07
	Dormitory linen reserves sold to Army and other income	4,796.42
	Sub-total Income	(158,843.95)
	Add:	
	Balances forward July 1, 1942 (See page 115)	2,884.27
	Correction to July 1, 1942 balance charged in error previous year	4,180.98
	Total Available Dormitory Funds	$165,909.20

These available funds were applied as follows:

Expended for major repairs and replacements in Dormitories	$ 14,521.25	
Correction on Navy contract allowance for rent prior to July 1, 1942	18,253.38	
Paid on Dormitory Indebtedness	100,000.00	
Interest on Dormitory Notes	7,946.43	140,721.06
Balance June 1943 (See page 115)		$ 25,188.14

Field House Operation for U. S. Navy

The Field House is carried as an auxiliary enterprise because 80% is assigned to the U. S. Navy as a part of the house operating contract (See page 121.)

Income

Transfer from operating fund April 9, 1942 to June 30, 1942 (Correction of credit)	$ 5,530.20
Rentals 4% of $619,995 less 20%	19,839.84
Depreciation on Equipment 10% of $59,704 less 20%	4,776.39
Miscellaneous	1,252.59
Repair contingencies allowed in contract budget	5,345.06
Total	$ 36,744.08
Allocated to Athletic Fund for use of Field House and athletic equipment from April 9, 1942 to June 30, 1943 —4% of $483,919 plus 10% of equipment $29,650—20%	21,869.21
Net Balance held in Reserve	$ 14,874.87

Rental of Fraternity Houses for U. S. Army

The University rents and operates ten fraternity houses for the U. S. Army under government contract. (See above) The University is reimbursed for all rentals and cost of operating these houses. The fraternities are allowed 10% depreciation upon the appraised value of their equipment and the University is allowed 3% overhead upon direct expenditures. The University desires to make no profit upon this arrangement. The depreciation and overhead has been credited to a separate account. After payment of expenses against this income the balance on hand June 30, 1943 was $1,148.18, which will be held as a reserve and distributed to fraternities at the close of the government contract. (See page 126.)

Tenant Properties

The net income from the operation of thirteen tenant properties was $4,179.18. (See page 117.)

Iowa Memorial Union

The Iowa Memorial Union is accounted for separately. The net balance remaining in the Lounge Room Rental account after paying all bills was $5,019.85. (See page 117.)

The special Union fund is credited with $6.00 per year from student activity fees, making a total available of $55,680.19 which includes a balance forward of $5,846.73 and a special Finance Committee allocation of $23,000.00 from tuition income. From this sum was paid $1,522.62 in current expenses and $51,068.24 on the leasehold contract with the Iowa Memorial Union Corporation as final payment of the leasehold for the second unit of the Union building, leaving a balance of $3,089.33 in the fund June 30, 1943. (See page 117.)

The leasehold with the Iowa Memorial Union Corporation was entered into by the Board of Education April 1, 1938 in the sum of $127,500.00. The rentals paid from the Union Special Fund are by agreement assigned on a loan made by the Union Corporation. The leasehold was paid in full March 18, 1943 and Unit No. 2 was transferred to the University of Iowa.

Contracts with U. S. Government for Army and Navy Trainees

Contracts made or pending are:	No. Trainees
U. S. Navy Pre-Flight School—effective April 9, 1942	2,000
U. S. Army Air Force for Meteorology C. Program—effective March 1, 1943	200
U. S. Army Air Force for Meteorology B. Program—effective May 12, 1943 (Contract pending June 30, 1943)	200
U. S. Army Special Training Program in Basic Phase—effective May 3, 1943 (Contract pending June 30, 1943)	500
U. S. Army Special Training Program for R. O. T. C.—effective May 6, 1943	60

A summary of the terms and rates in these contracts, together with all financial operations, is set forth on pages 197-201. Contracts provide for reimbursement of activation and commissioning expense and monthly payments for cost of instruction, teaching supplies and textbooks, rental of University properties based upon 3% or 4% of book value, housing, messing and medical care. All costs include an allowance to the University of 3% overhead on direct costs and 7½% to 10% depreciation upon book value of equipment used. These contracts offer a rather complicated accounting problem as they involve our educational support fund for teaching and educational building operation, the income fund for housing, messing and medical care. Financial operations of the various funds and accounts are summarized above and reported in various schedules throughout this report. The following summary will give a comprehensive picture of all financial operations under these contracts without regard to fund distribution.

U. S. Navy Pre-Flight School Contract

The U. S. Navy contract was effective April 9, 1942 hence financial operations for the period from April 9, 1942 to June 30, 1942 were included in last year's financial report. The finances for this brief period were tentative as a definite contract was not completed until after July 1, 1942. For completeness these operations are repeated here which include corrections to 1941-42 figures made after accounts were closed June 30, 1942. (See page 198 for details.)

U. S. Navy Operations April 9, 1942 to June 30, 1942

Income			
For U. S. Government Housing and Messing (See pages 33 65, and 66 of 1941-42 annual report)		$ 98,054.08	
Cash Collected from Officer's Mess		2,372.41	$ 100,426.49
Expenditures and Charges			
Reported in 1941-42 Annual Report			
Field House (Page 33)	$ 28,142.11		
Dormitory Operations (Page 65)	46,411.12		
Messing (Page 66)	30,987.58	105,540.81	

Deduct: Correction to overhead and depreciation charges included above but corrected in 1942-43

	Charged 1941-42	Corrected Charges 1942-43	Net Correction		
Overhead	$ 2,959.20	$ 1,300.63	$ 1,658.57		
Field House Rental	14,532.69	4,457.17	10,075.52		
Field House and Equipment Depreciation	7,702.11	1,073.03	6,629.08		
Dormitory Rent	12,094.21		12,094.21		
Dormitory Depreciation	10,441.62	6,103.49	4,338.13		
Mess Facilities Rent	1,010.82		1,010.82		
Mess Facilities Depreciation	1,557.92	747.70	810.22		
Field House Expenditures.	5,520.90	4,425.85	1,095.05	37,711.60	67,829.21
Excess Income Credited U. S. Navy Pre-Flight School Commissioning Account (See page 199)					$ 32,597.28

Recapitulation of all U. S. Government Contract Operations 1942-43 (See page 199.) U. S. Navy, U. S. Army and U. S. Army Air Force

Excess Income to July 1, 1942 credited to U. S. Navy Commissioning			$ 32,597.28
Income—U. S. Government Contracts (Includes cash received and due under contracts up to June 30, 1943)			
Received and due on 1942-43 contracts		$1,543,605.20	
(Two contracts under negotiation, this figure may be adjusted in 1943-44)			
Cash received from Officers' Mess, Officers' Quarters, and Sundry Income		46,782.73	1,590,387.93
Total Available			$1,622,985.21
Expenditures and Charges as per Contract			
A. Direct Costs			
Commissioning and Activation		311,131.63	
Fraternity House Rentals		4,406.66	
Instruction—Salaries and Supplies		79,069.75	
Medical Care		3,273.46	
Messing Costs		815,848.80	
Housing Costs (Dormitories and Field House)		217,273.13	
Operating Costs of Educational Buildings		8,620.56	
Sub-total		(1,439,623.99)	
Housing Costs—1941-42 Adjustment		4,010.90	
Total Direct Costs		$1,443,634.89	
B. Indirect Costs as per Contract			
Administrative Overhead credited to:			
General Fund (See page 97)	$ 39,975.47		
Fraternity Administration (See page 126)	145.84	40,121.31	

Depreciation on Equipment credited to:			
General Fund (See page 97)	1,208.64		
Dormitory Replacement Fund (See pages 115–116)	14,683.76		
Fraternity Administration (See page 126)	823.52		
Field House Account (See 122)	4,776.39	21,492.31	
Rental of University Buildings credited to:			
General Fund (See page 97)	3,548.33		
Dormitory Surplus(See pages 115–116)	52,923.70		
Field House Account (See page 122)	21,092.43		
Union Special Fund (See page 117)	890.01	78,454.47	
University Health Service		1,453.24	
Total Contract Costs Direct and Indirect			1,585,156.22
Balance June 30, 1943 representing Income in excess of Contract Costs refundable or available against future costs			$ 37,828.99

STORE ROOMS AND SERVICE DEPARTMENTS

In order to meet the operating demands of educational and other departments, it is necessary in the interest of economy and efficiency to operate certain store rooms and service departments. These are handled upon a cost basis through a revolving fund. The amount of service rendered and net assets on hand June 30, 1943, are as follows: (See pages 130-131.)

	Amount of Service Rendered	Operating Net Assets June 30, 1943
General Stores	$673,031.98	$ 31,173.67
Physical Plant Stores	24,139.84	35,446.20
Physical Plant Coal Stores	186,823.57	
Postal Stores	22,775.65	
Pharmacy Store Room	69,900.27	43,247.98
Experimental Animal Account	979.47	1,753.00
Drafting Bureau	1,070.33	397.82
Laundry Service	177,095.75	49,514.30
Printing Service	57,028.38	8,028.82
Statistical Service	45,709.15	15,547.12
Physiology-Pharmacology Shop	3,958.48	5,027.81
Mailing Service	9,581.72	2,144.81
Physical Plant Jobs	343,025.17	3,159.77

NON-EDUCATIONAL AND OTHER SPECIAL FUNDS

The University received from different sources gifts and endowment income for student prizes, scholarships, student aid and miscellaneous purposes. This is accounted for as non-educational income. The total received the past year amounted to $36,868.32. (See pages 134-145.)

The University Business Office also handles and audits funds of various student activities on the campus consisting of different student organization accounts, Athletics, and Student Publications. (See pages 144-145.) These are accounted for as agency funds and, except for audit purposes, are not a part of the general revenue of the University. Reports of their activities are published separately. The gross receipts in 1942-43 were as follows:

General Agency Funds	$246,657.50
Fees and Deposits	35,981.49
Student Publications	61,301.28
Board in Control of Athletics	241,771.38
Student Organizations	88,822.70

STUDENT ACTIVITY FEE

Beginning with the fall semester of 1941-42 the Board of Education authorized the collection of a student activity fee of $10.00 for each semester as a part of the general tuition. During 1942-43 the sum of $105,785.89 was available including balance forward, $3,672.84, and miscellaneous items. The sum $92,471.29 was allocated to various student activity funds and expenses paid of $601.57, leaving a net balance of $12,713.03 carried as a reserve at June 30, 1943. (See page 154.)

STATE HYGIENIC LABORATORY

The State Hygienic Laboratory is operated in connection with the College of Medicine. The State appropriation for the year ended June 30, 1943 was $40,000.00 and in addition the Interim Committee of the State General Assembly allocated $10,000.00, making a total available from State Funds of $50,000.00. In addition to this the Federal Government appropriated $28,050.00 under the Social Security Act, Title VI, U. S. Public Health Service. Complete accounts are kept in the University Business Office, but disbursements are made upon approved vouchers from the State Comptroller's office. Expenditures in 1942-43 amounted to $75,468.85. The State Board of Health also made available $1,870.00 for Dental Health Education. (See pages 155-156.)

UNITED STATES CRIPPLED CHILDREN'S FUND

The University College of Medicine administers the United States Crippled Children's Fund under the Social Security Act, Title V, Part 2 as amended. Funds are carried in a separate bank account and accounts kept in the University Business Office. These funds are not included as revenue to the University. For 1942-43 the receipts totaled $99,985.00, and the expenditures totaled $102,920.36. (See page 157.)

UNITED STATES FUNDS FOR STUDENT AID

During 1942-43 the National Youth Administration, under the Federal Relief program, appropriated $30,729.89 for the employment of 474 students in various services at the University. Funds are handled by Federal Agencies. This amount is not included as University revenue. (See page 156.)

STUDENT LOAN FUNDS AND OTHER STUDENT AID

Student Loan Funds were established in 1900 at the University. At present they total $144,271.75 and consist of twenty-six different funds. They have been established by gifts from Alumni, friends and students. Loans are approved by the Student Aid Committee and handled through the University Business Office. In 1942-43, 532 students received loans totaling $67,637.41. Interest in the amount of $1,231.50 was collected and added to the fund or to associated accounts. On June 30, 1943 the outstanding loans totaled $59,296.62, investments in U. S. Government Bonds totaled $75,004.78, cash $9,970.35. (See pages 158-161.)

Further aid was given to 1,178 students in the form of scholarships and fellowships with a total value of $72,993.63. (For details see page 153.)

ENDOWMENT FUNDS

The first endowment fund was established in 1840 from the sale of land from the Federal Government. Other endowments have been received from time to time. Endowment funds are unexpendable, the in-

come being used for the purpose designated in the trust deeds. On June 30, 1943 the Endowment Fund totaled $1,002,074.38 and was invested as follows: (See pages 162-179.)

First Mortgage Loans	$ 347,029.00
Bonds	278,171.37
Stocks	215,825.00
Real Estate	125,529.25
Farm Sale Contracts	13,600.00
Cash	21,919.76
	$1,002,074.38

During the year the endowment principal was increased $4,758.75 for the following reasons:

Earnings added to endowment principal by agreement as reserve against loss on investments		
F. O. Lowden Oratorical Prize Insurance	$ 72.44	
F. O. Lowden Liberal Arts Prize Reserve Fund	35.00	
Reserve for Contingencies of Invested Funds (Net after charges)	3,701.31	$ 3,808.75
New Endowments:		
A. O. Thomas Memorial Fund	450.00	
John Stefanek Gift for Advancement of Russian Language	500.00	950.00
Total Increase		$ 4,758.75

The net income received was $36,841.93 or 3.68 per cent. This was distributed as follows:

To General Operating Fund	$ 9,045.34
To Current Restricted Funds	27,523.51
To Loan Funds	158.75
To Agency Funds	114.33
	$36,841.93

PLANT FUNDS

Funds available for major plant improvements and their disposition were as follows:

Balance Forward July 1, 1942		$172,614.67
Income:		
State Appropriation—Addition to Children's Hospital	$ 22,500.00	
State Appropriation—First Unit of Library	150,000.00	
Sundry	133.95	
Total Income		172,633.95
Total Available		$345,248.62
Disbursements:		
Sundry Expenditures		92.28
Cash Balance University Treasurer	156.34	
Balance invested by State Treasurer	345,000.00	$345,156.34

(See Senate File No. 1 of 50th G. A.) (See page 180.)

DORMITORY INDEBTEDNESS

During the year $100,000.00 was paid on principal of the Dormitory Loan, leaving a net balance of principal unpaid of $348,500.00. All interest is paid to date. (See pages 115-116.)

PLANT INVESTMENT

The investment at cost in the Physical Plant of the University after making inventory adjustments and additions as of June 30, 1943, shows the following: (See page 181.)

Land (Campus), 430.5230 acres	$ 1,823,409.44
Buildings (48 major, 16 minor)	13,056,384.47
Improvements other than buildings, including service lines, pavements, walks, lighting system, sewers	1,998,986.45
Library Books, 604,746 volumes	1,392,739.00
Equipment	4,560,645.07
Total	$22,832,164.43

ENROLLMENT

The enrollment of the University during 1942-43 reached a total of 9,706 registrations. (See page 195.)

A schedule showing the number on the staff is set forth on page 196.

EXHIBIT A

BALANCE SHEET

As of June 30, 1943

ASSETS

I. CURRENT FUNDS			
General Education Funds			
Cash (See Exhibit F)			
General Operation—Fund A	$ 674,841.83		
Repairs, Replacements, and Alterations—Fund B	110,351.75	$ 785,193.58	
Deferred Expense—1943 Summer Session		73,341.52	
Accounts Receivable—Educational Departments		3,704.47	
Total General Educational Funds			$ 862,239.57
B. Stores, Service, Auxiliary and Revolving Funds			
(Schedule B-3) Cash Balances			
Organized Educational Activities (See Exhibit B)			
University Treasurer	210,022.46		
State Comptroller—Balance	9,619.61	219,642.07	
Auxiliary Enterprises (See Exhibit B)		155,312.79*	
Stores, Service and Revolving Funds		276,805.82*	
Total Cash Balance (See Exhibit F)		212,476.54*	
Inventories and Other Assets (Schedule B-3)			
Inventories		569,187.04	
U. S. Treasury Certificate of Indebtedness		75,015.54	644,202.58
Accounts Receivable			
U. S. Army and Navy for Current Operations		266,783.48	
General		59,629.71	326,413.19
Total Stores, Service, Auxiliary and Revolving Funds (Schedule B-3)			$ 758,139.23
C. Restricted Funds (Schedule B-4)			
Cash Balance			
Educational Purposes (See Exhibit B)		268,516.70	
Non-Educational Purposes (See Exhibit B)		367,255.12*	98,738.42*
Accounts Receivable			60,960.86
Investments (Schedule B-4b)			403,221.00
Total Restricted Funds			365,443.44
Total Current Funds			$ 1,985,822.24
II. STUDENT LOAN FUNDS (See Exhibit C)			
Cash Balance (See Exhibit F)		$	9,970.35
Notes Receivable			59,296.62
Investments			75,004.78
Total Student Loan Funds			$ 144,271.75

* Indicates deduction.

LIABILITIES AND FUNDS

I. CURRENT FUNDS			
A. General Educational Funds			
Fund A—General Operations			
Reserve for Orders and Commitments in Process (Schedule B-2k)	$ 135,139.19		
Balance from U. S. Army and Navy Operation (Schedule B-2nl)	34,119.60		
Reserve for Future Contingencies	431,549.10		
Deferred Income 1943 Summer Session Tuition	147,375.46	$ 748,183.35	
Reserve for Accounts Receivable		3,704.47	
Fund B—Repairs, Replacements and Alterations			
Reserve for Orders and Commitments in Process (Schedule B-21)	92,804.07		
Reserve for 1943-44 Repairs	17,547.68	110,351.75	
Total General Educational Funds			$ 862,239.57

B. Reserve for Stores, Service, Auxiliary and Revolving Funds (Schedule B-3)			
Commitments in Process			
Stores		12,523.24	
Organized Educational Activies, Auxiliary Enterprises, Service, and Revolving		108,754.87	121,278.11
Deposit, Sales Tax Liability		5,194.52	
Net Balance U. S. Army and Navy Contracts		37,828.99	43,023.51
Deferred Credits			25,149.46
Other Balances, Inventories and Receivables			568,688.15
Total Stores, Service, Auxiliary and Revolving Funds (Schedule B-3)			$ 758,139.23

C. Reserve for Restricted Funds (Schedule B-4)

	Educational Purposes	Non-Educational Purposes	Total
Net Balance	$ 308,390.20	$ 42,812.20	$ 351,202.40
Orders in Process	14,094.04	147.00	14,241.04
Total Restricted Funds	$ 322,484.24	$ 42,959.20	$ 365,443.44

Total Restricted Funds		$ 365,443.44
Total Current Funds		$ 1,985,822.24

D. Commitments Chargeable to Future Income (Schedule B-2m) ($12,407.57)

II. STUDENT LOAN FUNDS (See Exhibit C)			
Loan Fund Principal		$ 144,271.75	
Total Student Loan Funds			$ 144,271.75
III. AGENCY FUNDS			
A. General (Schedule B-4)			
Cash Balance	$ 130,104.01		
Accounts Receivable	1.10		
Securities (Schedule B-4b)	6,999.00	$ 137,104.11	
B. United States Crippled Children's Fund (Schedule B-4e)			
Cash Balance		19,235.76	
C. State Hygienic Laboratory (Schedule B-4e)			
State Comptroller's Balance	2,475.44		
State Department of Health Balance	2,730.78	5,206.22	
Total Agency Funds			$ 161,546.09
IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS			
Cash Balance (See Exhibit F)		21,919.76	
Investments (Schedule D-1)		980,154.62	
Total Endowment and Other Non-Expendable Funds			$ 1,002,074.38
V. PLANT FUNDS			
A. Capital Fund			
Cash Balance (See Exhibit F)		$ 156.34	
State Comptroller Balance (See Senate File No. 1 50th G. A.)		345,000.00	
Total Capital Fund			345,156.34
B. Property and Equipment (Schedule E-1)			
Buildings (Schedule E-1a)		13,056,384.47	
Departmental Equipment (Schedule E-1b)		5,953,384.07	
Real Estate		1,823,409.44	
Improvements Other than Buildings (Schedule E-1c)		1,998,986.45	
Total Property and Equipment			22,832,164.43
GRAND TOTAL			$26,471,035.23

III. AGENCY FUNDS			
A. Reserve for General Agency Funds (Schedule B-4)			
Net Balance	$ 116,864.63		
Orders in Process	20,239.48	$ 137,104.11	
B. Reserve for United States Crippled Children's Fund			
Net Balance (Schedule B-4e)	12,041.46		
Orders in Process (Schedule B-4e)	7,194.30	19,235.76	
C. Reserve for State Hygienic Laboratory Orders in Process (Schedule B-4e)		5,206.22	
Total Agency Funds			$ 161,546.09

IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS (See Exhibit D)

	Group Investment	Non-Group Investment	Total	
Income Available for				
General Purposes	$ 323,052.18		$ 323,052.18	
Special Purposes	319,537.04	$ 33,079.87	352,616.91	
Student Aid	100,655.29	223,750.00	324,405.29	
	$ 743,244.51	$ 256,829.87	$1,000,074.38	
Reserve for Unearned Increment on Farm Sale Contract	2,000.00		2,000.00	
Total Endowment and Other Non-Expendable Funds	$ 745,244.51	$ 256,829.87	$1,002,074.38	$,1002,074.38

V. PLANT FUNDS

A. Reserve for Orders and Work in Process				
Nuclear Physics Observation Room			$ 156.34	
Addition to Children's Hospital			45,000.00	
New Library Buildings—1st Unit			300,000.00	
Total Capital Funds				345,156.34
B. Invested in Plant and Equipment				
From Gifts		$ 4,125,676.57		
From Earnings		4,129,968.46		
From State		14,228,019.40	22,483,664.43	
Dormitory Notes Payable (Schedule B-3e1)			348,500.00	
Total Property and Equipment				22,832,164.43
GRAND TOTAL				$26,471,035.23

EXHIBIT B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1943

	Total	General Funds	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
INCOME (See Schedule B-1)						
State Appropriations						
Fund A—For General Operation	$2,277,610.00	$2,277,610.00				
—For Accelerated Summer Session R & R No. 266	28,500.00	28,500.00				
Fund B—For Repairs, Replacements, and Alterations	62,500.00	62,500.00				
For Public Service	1,120,098.24			$1,120,098.24		
For Special State Payroll for Non-Academic Staff	16,200.00			16,200.00		
U. S. Army and Navy Departments						
Income from U. S. Army and Navy	1,543,605.20	122,521.64			$1,421,083.56	
Income from Other Sources	46,782.73				46,782.73	
Refunds	13.28	13.28				
Student Fees (Net) (See also Schedule B1a)	679,785.77	679,785.77				
Sales and Services—Educational Departments	84,002.24	84,002.24				
Endowment Income						
Income from Invested Funds	42,704.68	9,045.34	$ 13,216.13			$ 20,443.21
Income from Other Sources	483.20		483.20			
Gifts and Restricted Income	456,122.04		439,696.93			16,425.11
Other Income	1,398,814.88			729,805.18	669,009.70	
Total Combined Income	$7,757,222.26	$3,263,978.27	$ 453,396.26	$1,866,103.42	$2,136,875.99	$ 36,868.32
EXPENDITURES						
Educational						
General University Departments	2,788,342.42	2,788,342.42				
U. S. Army and Navy Departments						
Educational	87,690.31	87,690.31				
General Administration	13,379.99	13,379.99				
Restricted	364,702.59		364,702.59			
Organized Educational Activities	1,753,127.17			1,753,127.17		
Auxiliary Enterprises						
General University Departments	587,308.97				587,308.97	
U. S. Army and Navy Departments	1,351,933.68				1,351,933.68	
Other Non-Educational	32,587.60					32,587.60
Total Combined Expenditures	$6,979,072.73	$2,889,412.72	$ 364,702.59	$1,753,127.17	$1,939,242.65	$ 32,587.60
Net Income in Process of Expenditure June 30, 1943	$ 778,149.53	$ 374,565.55	$ 88,693.67	$ 112,976.25	$ 197,633.34	$ 4,280.72

SUMMARY OF CURRENT FUND BALANCES

	Total	General Funds	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
Balances July 1, 1942						
University Account Fund A	$ 275,598.12	$ 275,598.12				
University Account Fund B	59,080.52	59,080.52				
University Account Fund C	26,865.14	26,865.14				
University Account—Other Balances	333,761.00		$ 198,134.14	$ 180,018.60	$ 76,664.65	*$ 32,272.91
State Comptroller—Hospital Funds	10,302.04			10,302.04		
Add:						
Net Income in Process of Expenditure	778,149.53	374,565.55	88,693.67	112,976.25	197,633.34	4,280.72
Deferred Income—1943 Summer Session	147,375.46	147,375.46				
Transfers from Other Funds	81,803.98	31,380.94	5,450.00		44,691.10	281.94
	$1,712,935.79	$ 914,865.73	$ 292,277.81	$ 303,296.89	$ 165,659.79	$ 36,835.57
Deduct:						
Excess of Income over Cash Receipts	154,308.31			8,437.42	145,870.89	
Transfers to Other Funds	108,473.84	50,141.10	23,761.11		30,480.94	4,090.69
Refunds to State Comptroller—Unused State Appropriations	6,391.39	6,189.53		201.86		
Investment of Current Funds	475,015.54			75,015.54		400,000.00
Dormitory Notes and Interest Paid (Schedule B-3e1)	107,946.43				107,946.43	
Dormitory Repairs & Replacements (Schedule B-3e2)	14,521.25				14,521.25	
Fraternity Administration (Schedule B-3m1)	283.86				283.86	
Allocation of Receipts to Athletic Department (Schedule B-3h1)	21,869.21				21,869.21	
Deferred Expense—1943 Summer Session	73,341.52	73,341.52				
	$ 962,151.35	$ 129,672.15	$ 23,761.11	$ 83,654.82	$ 320,972.58	$ 404,090.69
Balances June 30, 1943 (See Exhibit A)	$ 750,784.44	$ 785,193.58	$ 268,516.70	$ 219,642.07	$ 155,312.79	*$ 367,255.12*

* Indicates deduction.

For Income and Expenditures of Associated Funds handled in cooperation with various State and Federal Agencies, see Schedule B-4e:

State Hygienic Laboratory
State Board of Health
Division of Dental Health Education
National Youth Administration
United States Crippled Children's Fund

Schedule B-1

STATEMENT OF CURRENT INCOME BY SOURCE

For Year Ended June 30, 1943

I. EDUCATIONAL AND GENERAL INCOME				
1. State Appropriations (Schedule F-1)				
General Operation			$2,277,500.00	
Accelerated Summer Session R & R 266			28,500.00	
Repairs, Replacements and Alterations			62,500.00	
Soldiers' Tuition			110.00	$2,368,610.00
2. Students' Fees (Schedule B-1a)				679,785.77
3. U. S. Army and Navy Educational Departments (Schedule B-1b)				
Income from U. S. Army and Navy			122,521.64	
Other Sources			13.28	122,534.92
4. Sales and Services of Educational Departments				
Dental Infirmary			27,574.16	
Learned Publications			1,544.24	
Student Health			964.00	
Transcript Fees			3,092.66	
Departmental Receipts				
Administration	$ 453.08			
General Departments	5,294.05			
Student Service	102.70			
Physical Plant	2,291.87			
Library and Museum	3,035.47			
Liberal Arts	10,525.31			
Medicine	3,887.51			
Engineering	4,182.95			
Pharmacy	15.19			
Law	4,254.69			
Summer Session	160.81			
Peace Officers' School	1,105.00			
Education	846.48			
Graduate College	1,108.11			
Commerce	1,274.12			
Extension	5,711.30			
Examination and Testing Service	252.53			
Child Welfare	3,181.53			
Bureau of Business Research	31.35			
Bureau of Dental Hygiene Publications	3,113.13		50,827.18	84,002.24
5. Interest on Permanent Land Fund (Schedule D-11)				9,045.34
Total General Income (To Exhibit B)				$3,263,978.27
II. INCOME FOR SPECIAL RESTRICTED EDUCATIONAL PURPOSES (See Schedule B-4)				
Endowment Income				
Income from Investments	$ 13,216.13			
Income from Other Sources	483.20		13,699.33	
Grants from United States Government			186,132.62	
Gifts			118,673.05	
Other Income			134,891.26	
Total Special Restricted Educational Income (To Exhibit B)				$ 453,396.26

III. ORGANIZED EDUCATIONAL ACTIVITIES

	State Appropriation	Other Income	Total	
General Hospital (Schedule B-3a1)	$1,012,098.24	$ 578,453.11	$1,590,551.35	
U.S.C.C. Convalescent Home (Schedule B-3a2)		18,682.09	18,682.09	
Psychopathic Hospital (Schedule B-3b1)	108,000.00	26,883.77	134,883.77	
Extension Activities (Schedule B-3c)		70,683.22	70,683.22	
Educational Research Bureau (Schedule B-3c1)		21,608.00	21,608.00	
Dramatic Art Laboratory (Schedule B-3d)		9,023.91	9,023.91	
Dramatic Art Lab.—Sum. Sess. (Schedule B-3d)		4,471.08	4,471.08	
Special State Payroll for Non-Academic Staff	16,200.00		16,200.00	
Total Organized Educational Activities (To Exhibit B)	$1,136,298.24	$ 729,805.18	$1,866,103.42	$1,866,103.42

IV. AUXILIARY ENTERPRISES

	Income from U.S. Army & Navy	Other Income	Total	
1. General University				
Dormitory House Operation (Schedule B-3e)		$ 151,394.99	$ 151,394.99	
Dining Service (Schedule B-3e)		455,357.70	455,357.70	
Iowa Memorial Union (Schedule B-3f)	$ 890.01	54,629.89	55,519.90	
Tenant Property (Schedule B-3g)		7,627.12	7,627.12	
Total University	$ 890.01	$ 669,009.70	$ 669,899.71	
2. U. S. Army and Navy				
U. S. Navy Pre-Flight Housing (Schedule B-3h)	228,300.00	9,082.93	237,382.93	
U. S. Navy Pre-Flight Laundry	69,588.00		69,588.00	
U. S. Navy Pre-Flight Mess (Schedule B-3h)	743,841.52	29,832.20	773,673.72	
U. S. Navy Commissioning	261,330.14	646.05	261,976.19	
Total Navy	(1,303,059.66)	(39,561.18)	(1,342,620.84)	
U. S. Army Air Force Meteorology C Housing (Schedule B-3j)	9,343.00	87.50	9,430.50	
U. S. Army Air Force Meteorology C Medical Service (Schedule B-3j)	2,000.00		2,000.00	
U. S. Army Air Force Meteorology C Activation	5,355.88		5,355.88	
U. S. Army Air Force Meteorology B Housing (Schedule B-3k)	974.44		974.44	
U. S. Army Air Force Meteorology B Medical Service (Schedule B-3k)	186.52		186.52	
U. S. Army Air Force Meteorology B Activation	5,772.46		5,772.46	
U. S. Army R. O. T. C. Housing (Schedule B-31)	711.87	30.92	742.79	
U. S. Army R. O. T. C. Medical Service (Schedule B-31)	120.83		120.83	
U. S. Army Special Training Basic—Housing (Schedule B-3m)	13,236.34	55.90	13,292.24	
U. S. Army Special Training Basic—Medical (Schedule B-3m)	2,419.35		2,419.35	
U. S. Army Special Training—Activation	5,429.82		5,429.82	
U. S. Army Commons Mess (Schedule B-3n)	32,316.04	305.52	32,621.56	
U. S. Army Union Mess (Schedule B-3-p)	39,267.34	6,741.71	46,009.05	
Total Army	(117,133.89)	(7,221.55)	(124,355.44)	
Total Army and Navy	1,420,193.55	46,782.73	1,466,976.28	
Total Auxiliary Enterprises	$1,421,083.56	$ 715,792.43	$2,136,875.99	$2,136,875.99

NON-EDUCATIONAL RESTRICTED INCOME

For Scholarships, Prizes, Student Aid and Miscellaneous (Schedule B-4)		
Endowment Income—Income from Investments	$ 20,443.21	
Gifts	9,375.46	
Other Income	7,049.65	
Total Non-Educational Restricted Income (To Exhibit B)		$ 36,868.32

Schedule B-1a
TUITION AND FEES
For Year Ended June 30, 1943

	Collections (Gross)	Tuition Refunded and Deductions from Income	Net Income
College of Liberal Arts	$ 367,829.75	$ 13,417.18	$ 354,412.57
Liberal Arts Saturday Class	627.00	48.00	579.00
Special Speech	100.02		100.02
Gymnasium Fees	400.00	70.50	329.50
School of Music	8,887.00	210.75	8,676.25
College of Engineering	60,295.33	3,057.95	57,237.38
Civil Aeronautics Authority Training Course for Pilots	118.30	69.30	49.00
College of Law	11,135.34	894.02	10,241.32
College of Medicine	72,596.30	1,027.40	71,568.90

College of Dentistry	31,252.40	25.00	31,227.40
College of Pharmacy	13,355.07	635.28	12,719.79
Graduate College	26,019.65	973.59	25,046.06
Projected Registration	516.00	.....	516.00
Graduate Saturday Class	330.00	73.00	257.00
College of Commerce	40,048.68	1,620.98	38,427.70
High School	11,404.18	221.25	11,182.93
Elementary School	3,371.70	.....	3,371.70
Preschool	1,980.00	10.00	1,970.00
Teachers' Appointment Bureau	1,760.00	.....	1,760.00
Graduation Fees	380.00	32.00	348.00
Matriculation Fees	120.00	10.00	110.00
Summer Session 1942			
Tuition	206,952.31	4,950.15	202,002.16
Gymnasium Fees	112.50	42.00	70.50
Graduation Fees	2,613.00	128.00	2,485.00
Receipts and Refunds applicable to Previous Year	266.50	313.16	*46.66
Total	$ 862,471.03	$ 27,829.51	$ 834,641.52

Deduct: Tuition Receipts Allocated to		
Iowa Lakeside Laboratory (F.C. 2-25-29)	$ 30.00	
Memorial Union, $1.00 for each student registered (F.C. 3-26-26)	10,333.00	
Senior Class Memorial Fund $1.00 per Graduate (F.C. 3-26-26)	1,440.00	
Law Students' Association $1.00 per Law student Registered (F.C. 1-28-29)	339.00	
Iowa Law Review, $1.00 per Law student Registered (F.C. 1-28-29)	113.00	
High School Activity Fund (F.C. 10—24-33)	2,100.00	
Convocation and Public Events (F.C. 12-31-39)	6,820.00	
Transit Board $1.00 per Engineering student Registered (F.C. 5-22-33)	512.00	
Associated Students of Engineering $1.00 per Engineering student registered (F.C. 5-22-33)	512.00	
Civil Aeronautics Authority (F.C. 9-26-39)	72.00	
Dormitories and Dining Services for High School Music Group (F.C. 2-19-40)	2,039.90	
University Women's Association (F.C. 8-17-37)	1,641.50	

* Indicates deduction.

	Tuition Refunded and Deductions from Income	Net Income
Medical Students' Association (F.C. 4-14-37)	$ 924.00	
Daily Iowan for Summer Session Student Subscriptions (F.C. 1-27-37)	658.50	
University Theatre for Summer Session Student Admissions (F.C. 1-27-37)	1,498.50	
Student Activity Fees (I. S. B. 5-14-41) (Schedule B-4d)	101,680.00	
Iowa Memorial Union—Prepayment of Leasehold (F.C. 2-18-43)	23,000.00	
Dormitories and Dining Services for High School Speech Group (F.C. 2-20-42)	1,142.35	154,855.75
Net Tuition and Fees Available for General Budget Purposes (To Schedule B-1)		$ 679,785.77

For Correspondence Study Fees $25,465.66, see Schedule B-3c.

Schedule B-1b

U. S. ARMY AND NAVY CONTRACTS INCOME

For Year Ended June 30, 1943

U. S. Navy Pre-Flight School		
Commissioning Administration		$ 8,631.41
U. S. Army Air Force Meteorology C Program		
Use of Facilities	$ 1,961.00	
Instruction, $9,848.00 per month	39,392.00	
Maintenance and Operation	5,547.00	46,900.00
U. S. Army Air Force Meteorology B Program		
Instruction	9,693.23	
Maintenance and Operation	785.09	10,478.32
U. S. Army Special Training Program—Basic		
Use of Facilities	787.33	
Instruction	51,603.94	
Maintenance and Operation	4,120.64	56,511.91
Total		$ 122,521.64

Schedule

CURRENT EXPENDITURES BY

For Year Ended

	See Schedule	Total	Salaries	Wages
I. GENERAL FUND EXPENDITURES				
A. General University Departments				
1. Administration and General				
Administrative Offices	B-2a	$ 149,847.81	$ 112,868.02	$ 14,594.33
General Expenditures	B-2a	72,175.39	8,965.14	3,993.79
Student Service	B-2a	46,662.44	36,895.09	3,759.11
Total Administration and General		(268,685.64)	(158,728.25)	(22,347.23)
2. Instructional and Departmental Research				
College of Liberal Arts	B-2b	711,180.21	624,220.67	13,763.88
College of Engineering	B-2g	102,477.82	91,981.81	1,882.53
College of Education	B-2d	116,325.94	105,190.24	1,659.83
College of Commerce		91,440.13	81,130.75	4,930.43
College of Law		51,346.01	43,556.60	1,971.65
College of Medicine	B-2c	342,611.69	311,138.37	2,846.96
College of Dentistry		110,270.22	86,256.31	919.75
College of Pharmacy		17,156.96	13,805.24	191.25
Graduate College	B-2e	65,114.31	48,646.72	3,176.72
Summer Session		180,250.84	168,019.90	1,600.81
Bureau of Business Research		8,577.01	6,900.04	41.30
Character Education Research		834.43	275.00	268.60
Child Welfare Research		70,933.39	59,278.65	3,703.07
Total Instructional and Departmental Research		(1,868,518.96)	(1,640,400.30)	(36,956.78)
3. University Extension				
Extension Division		65,131.87	33,651.41	7,481.73
4. University Libraries and Museum	B-2f	179,525.83	82,417.23	21,855.10
5. Operation and Maintenance of Physical Plant	B-2h	395,251.35	21,508.00	258,026.75
6. Repairs, Replacements and Alterations	B-2j	11,228.77		
Total University (To Exhibit B)		$2,788,342.42	$1,936,705.19	$ 346,667.59
B. U. S. Army and Navy Departments				
1. Administration				
General Administrative Expense		$ 13,379.99	$ 2,506.35	$ 1,143.43
U. S. Army Special Training Headquarters Office		205.12		
Total Administration		(13,585.11)	(2,506.35)	(1,143.43)
2. Instructional Departments				
U. S. Army Meteorology C		35,651.59	25,825.35	162.40
U. S. Army Meteorology B		9,693.23	4,698.77	
U. S. Army Special Training—Basic		33,724.93	18,638.36	101.66
Total Instructional		(79,069.75)	(49,162.48)	(264.06)
3. Operation and Maintenance of Physical Plant	B-2h1			
U. S. Army Meteorology C—Building Operation		4,267.17		914.67
U. S. Army Meteorology B—Building Operation		785.09		
U. S. Army Special Training Basic—Building Operation		2,333.18		362.00
U. S. Army Special Training Program Campus		1,030.00		
Total Operation and Maintenance of Physical Plant		(8,415.44)		(1,276.67)
Total U. S. Army and Navy (To Exhibit B)		101,070.30	51,668.83	2,684.16
Total General Fund Expenditures		$2,889,412.72	$1,988,374.02	$ 349,351.75

B-2

FUNCTION AND OBJECT

June 30, 1943

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment and Improvements (To Schedule E-1)
$ 11,250.07	$ 6,914.08	$ 1,453.71	$ 779,02	$ 726.20	$ 332.74	$ 929.64
26,964.70	18,430.90	525.70	2,678.21	2,081.88	8,438.45	96.62
2,588.47	668.04	354.32	1,091.52	251.72	1,054.17	.....
(40,803.24)	(26,013.02)	(2,333.73)	(4,548.75)	(3,059.80)	(9,825.36)	(1,026.26)
11,297.50	3,983.77	2,316.41	41,063.74	6,302.29	2,554.00	5,677.95
1,669.54	2,316.90	177.76	2,759.21	709.03	144.00	837.04
3,868.26	1,011.65	687.32	2,928.52	762.03	11.79	206.30
1,729.75	937.77	532.82	1,054.55	340.11	33.45	750.50
1,337.38	3,121.03	279.19	70.50	89.79	84.99	834.88
3,467.52	620.46	638.88	18,889.31	2,403.71	140.80	2,465.68
1,208.76	1,125.65	98.75	17,554.08	361.82	649.20	2,095.90
439.72	514.77	.....	1,754.97	451.01	.....	.....
989.21	6,260.00	814.38	1,300.94	100.22	1,247.65	2,578.47
2,843.35	2,283.90	158.90	2,982.60	48.78	1,244.60	1,068.00
940.50	487.25	20.31	104.51	82.60	.50	.....
156.09	77.44	.....	6.80	13.00	.....	37.50
1,819.76	915.94	572.98	2,537.10	711.40	1,394.49	.....
(31,767.34)	(23,656.53)	(6,297.70)	(93,006.83)	(12,375.79)	(7,505.47)	(16,552.22)
5,203.44	4,732.79	2,944.99	2,920.26	1,513.44	4,101.96	2,581.85
3,017.83	12,677.35	75.40	3,393.65	290.00	88.00	55,711.27
2,934.86	1,105.39	111.42	68,702.54	36,226.38	2,997.98	3,638.03
.....	.....	.....	770.00	5,868.89	.....	4,589.88
$ 83,726.71	$ 68,185.08	$ 11,763.24	$ 173,342.03	$ 59,334.30	$ 24,518.77	$ 84,099.51
$ 4,599.46	$ 32.38	$ 691.90	$ 79.09	$ 102.32	$ 4,225.46	.....
120.55	11.57	.....	31.14	41.86	.....	.....
$4,720.01)	(43.95)	(691.90)	(110.23)	(144.18)	(4,225.06)	.....
1,263.44	377.31	66.97	7,953.66	2.46	.....	.....
764.48	118.81	.....	4,111.17	.....	.....	.....
913.61	405.24	.....	13,650.78	15.28	.....	.....
(2,941.53)	(901.36)	(66.97)	(25,715.61)	(17.74)	.....	.....
.....	.....	.....	2,620.14	732.36	.....	.....
.....	.....	.....	785.09	.....	.....	.....
.....	.....	.....	1,654.80	316.38	.....	.....
.....	.....	.....	30.00	1,000.00	.....	.....
.....	.....	.....	(5,090.03)	(2,048.74)	.....	.....
7,661.54	945.31	758.87	30,915.87	2,210.66	4,225.06	.....
$ 91,388.25	$ 69.130.39	$ 12,522.11	$ 204,257.90	$ 61,544.96	$ 28,743.83	$ 84,099.51

Schedule

	See Schedule	Total	Salaries	Wages
II. SPECIAL EDUCATIONAL RESTRICTED EXPENDITURES (To Exhibit B)	B-4a	$ 364,702 59	$ 194,342.03	$ 42,047.13
III. ORGANIZED EDUCATIONAL ACTIVITIES				
General Hospital	B-3a1	$1,502,212 54	$ 654,893.54	
United States Crippled Children's Convalescent Home	B-3a2	18,682.09	9,804.29	
Psychopathic Hospital	B-3b1	117,093.84	77,523.52	$ 10.50
Extension Activities	B-3c	65,083.93	6,910.82	21,938.70
Educational Research Bureau	B-3c1	22,553.86	3,670.18	770.52
Dramatic Art Laboratory—Academic Year	B-3d	8,571.89	2,247.00	1,417.50
Dramatic Art Laboratory—Summer Session	B-3d	2,980.07	300.00	748.10
Special State Payroll for Non-Academic Staff		15,948.95	15,948.95	
Total Organized Educational Activities (To Exhibit B)		$1,753,127.17	$ 771,298.30	$ 24,885.32
IV. AUXILIARY ENTERPRISES EXPENDITURES				
A. General University				
Dormitory House Operation	B-3e	$ 126,755 18	$ 30,711.23	$ 12,159.66
Dining Service	B-3e	400,199.40	31,492.66	63,576.67
Iowa Memorial Union Lounge Room	B-3f	56,905.45		1,003.99
Tenant Property	B-3g	3,447.94	500.00	9.55
Total General University (To Exhibit B)		$ 587,308.97	$ 62,703.89	$ 76,749.87
B. U. S. Army and Navy Departments				
U. S. Navy Pre-Flight School Housing	B-3h	140,949.07	22,107 04	18,667.25
U. S. Navy Pre-Flight School Laundry		63,706.41		
U. S. Navy Pre-Flight School Mess	B-3h	745,911 46	12,421.41	128,627.27
U. S. Army Meteorology C Housing	B-3j	6,420 90	794 71	557.77
U. S. Army Meteorology C Medical Service	B-3j	1,715 82		
U. S. Army Meteorology B Housing	B-3k	974.44		244.88
U. S. Army Meteorology B Medical Service	B-3k	186.52		
U. S. Army R. O. T. C. Housing	B-31	360.51		64.08
U. S. Army Special Training Basic Housing	B-3m	9,268.46		1,340.92
U. S. Army Special Training Basic Medical Service	B-3m	1,371.12		
U. S. Army Commons Mess	B-3n	26,381.98	512.06	6,455.03
U. S. Army Union Mess	B-3p	43,555.36	928.00	8,924.24
U. S. Navy Commissioning		294,573.47		
U. S. Army Air Force Meteorology C Activation		5,355.88		
U. S. Army Air Force Meteorology B Activation		5,772.46		
U. S. Army Special Training Activation		5,429.82		
Total Army and Navy (To Exhibit B)		$1,351,933.68	$ 36,763 22	$ 164,881.44
Total Auxiliary Enterprises		$1,939,242.65	$ 99,467.11	$ 241,631.31
V. SPECIAL NON-EDUCATIONAL RESTRICTED FUND EXPENDITURES (See Exhibit B)	B-4a	$ 32,587.60	$ 4,943.34	$ 276.60

B-2—Continued

Office Expense	Printng	Travel Expense	General Supplies	Repairs	Other Expendi-tures	Equipment and Im-provements (To Sched-ule E-1)
7,596.42	$ 5,199.64	$ 9,776.35	$ 61,422.00	$ 1,463.17	$ 33,897.93	$ 8,957.92
$ 33,054.87	$ 9,306.46	$ 44,363.17	$ 666,900.29	$ 29,600.23	$ 50,533.84	$ 13,560.14
44.76	.....	.....	8,649.46	171.21	12.37	.....
1,481.71	659.70	765.36	11,145.04	4,840.15	19,249.50	1,418.36
8,190.18	3,127.86	44.79	19,172.92	194.58	3,325.11	2,178.97
2,352 56	4,477.37	28.91	9,920.78	57.87	1,275.67	.....
922.27	203.89	101.38	1,978.54	508.63	1,026.18	166.50
169.89	183.24	.....	1,254.28	155.96	168.60	.....
$ 46,216 24	$ 17,958.52	$ 45,303.61	$ 719,021.31	$ 35,528.63	$ 75,591.27	$ 17,323.97
2,663.13	$ 212.96	$ 148.95	$ 55,026.45	$ 13,724.50	$ 8,571 70	$ 3,536.60
1,500.26	712.38	10.00	283,558.46	5,275.62	12,663.76	1,409.59
40.91	65.32	.....	501.74	321.85	53,587.54	1,385.10
.....	.....	.75	1,597.36	877.50	212.58	250.20
$ 4,204.30	$ 990.66	$ 159.70	$ 340,684.01	$ 20,199.47	$ 75,035.58	$ 6,581.49
3,994.55	44.73	.....	57,667.37	32,316.20	5,133.91	1,018.02
.....	.....	.....	63,706.41	.....	.....	.....
600.04	275.77	42.80	597,650.03	6,000.00	17.35	276.79
90.84	.....	.....	3,803.82	833.33	243.06	97.37
.....	.....	.....	83.39	.....	1,632.43	.....
7.33	.....	.....	661.06	61.17	.....	.....
.....	.....	.....	9.67	.....	176.85	.....
7.52	.....	.....	230.58	58.33	.....	.....
148.13	.....	.....	1,772.93	1,599.82	4,406.66	.....
1.31	.....	.....	148.11	.....	1,221.70	.....
49.29	69.51	.....	18,470.14	300.00	525.95	.....
66.18	53.97	36.35	32,982.11	564.51	.....	.....
.....	.....	.....	.....	.....	294,573.47	.....
.....	.....	.....	.....	.....	5,355.88	.....
.....	.....	.....	.....	.....	5,772 46	.....
.....	.....	.....	.....	.....	5,429.82	.....
$ 4,965.19	$ 443.98	$ 79.15	$ 777,185.62	$ 41,733.36	$ 324,489.54	$ 1,392.18
$ 9,169.49	$ 1,434.64	$ 238.85	$1,117,869.63	$ 61,932.83	$ 399,525.12	$ 7,973.67
$ 112.77	$ 562.15	$ 508.26	$ 6,039.18	$ 2,710.04	$ 16,512.06	$ 923.20

Schedule B-2a

EXPENDITURES FOR ADMINISTRATIVE DEPARTMENTS GENERAL UNIVERSITY EXPENSE AND STUDENT SERVICE

For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administrative Offices				
President's Office	$ 22,745.32	$ 17,528.64	$ 5,216.68	.....
Business Service	39,729.74	39,729.74	.....	.....
Registrar's Office	56,397.65	31,583.02	24,640.27	$ 174.36
Office of Student Affairs	30,975.10	24,026.62	6,193.20	755.28
Total (To Schedule B-2)	$ 149,847.81	$ 112,868.02	$ 36,050.15	$ 929.64
General Expense				
Association Dues and Expenses	$ 712.00	.....	$ 712.00	.....
Catalogues and Bulletins	19,507.40	.....	19,507.40	.....
Commencement	6,089.72	.....	6,089.72	.....
General Lectures	3,365.81	.....	3,365.81	.....
Incidentals	26,793.68	.....	26,697.06	$ 96.62
News Service	3,424.69	.....	3,424.69	.....
University Publications	12,282.09	$ 8,965.14	3,316.95	.....
Total General Expenditures (To Schedule B-2)	$ 72,175.39	$ 8,965.14	$ 63,113.63	$ 96.62
Student Service				
Student Health Service	$ 22,598.54	$ 19,256.00	$ 3,342.54	.....
Alumni Service	5,474.25	3,150.83	2,323.42	.....
Campus Religious Activities	5,314.71	4,717.00	597.71	.....
General Supervision	12,716.51	9,771.26	2,945.25	.....
River Patrol Service	558.43	.....	558.43	.....
Total Student Service (To Schedule B-2)	$ 46,662.44	$ 36,895.09	$ 9,767.35	.....

Schedule B-2b

EXPENDITURES FOR COLLEGE OF LIBERAL ARTS

For Year Ended June 30, 1943

	Total	Salaries	Supplies Repars and Other Expenditures	Equipment and Improvements
Administration and General	$ 11,165.95	$ 9,066.23	$ 2,013.64	$ 86.08
Botany	24,273.88	18,345.70	3,912.83	2,015.35
Chemistry	100,863.23	67,587.33	31,473.73	1,802.17
Geology	19,423.12	18,236.56	1,186.56	.....
History	28,356.72	28,117.74	238.98	.....
Home Economics	21,693.42	18,398.35	2,862.40	432.67
Journalism	11,621.38	10,458.26	1,003.42	159.70
Mathematics and Astronomy	29,958.26	29,147.97	780.62	29.67
Military Science	5,428.22	4,467.80	940.42	20.00
Philosophy	13,652.39	13,138.65	513.74	.....
Physical Education—Men	39,874.79	32,588.85	7,150.94	135.00
Physical Education—Women	27,885.42	23,753.60	4,131.82	.....
Physics	30,380.60	26,049.26	4,170.21	161.13
Political Science	25,525.84	24,658.58	787.29	79.97
Psychology	28,590.03	26,042.25	2,322.38	225.40
Speech and Debate Encouragement	29,783.89	27,329.98	2,415.65	38.26
Zoology	43,659.78	41,466.68	2,113.60	79.50
Total	(492,136.92)	(418,853.79)	(68,018.23)	(5,264.90)
School of Fine Arts				
Administration	3,885.74	3,222.68	663.06	.....
Art	29,067.69	25,219.40	3,812.52	35.77
Music	36,218.78	32,524.68	3,440.33	253.77
Dramatic Art	15,697.10	15,592.22	104.88	.....
Dramatic Art Experimental	1,974.10	.....	1,974.10	.....
University Band	5,175.70	4,220.70	880.00	75.00
Total Fine Arts	(92,019.11)	(80,779.68)	(10,874.89)	(364.54)
School of Letters				
Adminstration	1,792.80	1,705.00	87.80	.....
English	71,652.95	70,433.92	1,219.03	.....
German	10,524.56	10,227.25	297.31	.....
Classical Languages	7,809.54	7,617.78	191.76	.....
Romance Languages	34,912.44	34,603.25	260.68	48.51
Phonetics Laboratory	331.89	.....	331.89	.....
Total School of Letters	(127,024.18)	(124,587.20)	(2,388.47)	(48.51)
Total College of Liberal Arts (To Schedule B-2)	$ 711,180.21	$ 624,220.67	$ 81,281.59	$ 5,677.95

Schedule B-2c

EXPENDITURES FOR COLLEGE OF MEDICINE

For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 10,634.77	$ 9,192.26	$ 1,432.99	$ 8.82
Anatomy and Histology	31,106.65	28,790.61	1,882.06	433.98
Anatomical Materials	2,891.54	.....	2,891.54	.....
Bacteriology	18,487.42	15,605.04	2,670.08	212.30
Biochemistry	8,173.60	7,345.88	827.72	.....
Dermatology and Syphilology	7,283.88	7,088.48	195.40	.....
Gynecology and Obstetrics	23,024.66	22,391.94	632.72	.....
Hygiene and Preventive Medicine	15,161.71	12,640.04	1,641.78	879.89
Maternaland Infant Hygiene	320.48	.....	320.48	.....
Neurology	10,622.57	10,170.00	410.27	42.30
Opthalmology	18,172.46	17,048.00	1,124.46	.....
Orthopedic Surgery	13,318.73	12,492.80	811.43	14.50
Otolaryngology	16,348.94	15,263.92	1,035.02	50.00
Pathology	27,021.91	20,110.41	6,600.97	310.53
Pediatrics	24,761.17	22,748.45	1,770.20	242.52
Pharmacology	16,682.85	15,190.06	1,488.75	4.04
Physiology	22,930.91	21,036.95	1,627.16	266.80
General Surgery	25,276.47	25,114.10	162.37	.....
Theory and Practice	25,826.13	25,370.25	455.88	.....
Urology	16,998.68	15,972.32	1,026.36	.....
Experimental Animal Expense	3,720.83	3,720.83	.....	.....
Radiology	3,477.00	3,477.00	.....	.....
Special Lectures	368.33	368.33	.....	.....
Total College of Medicine (To Schedule B-2)	$ 342,611.69	$ 311,138.37	$ 29,007.64	$ 2,465.68

Schedule B-2d

EXPENDITURES FOR COLLEGE OF EDUCATION

For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
General Expense	$ 40,150.25	$ 37,016.50	$ 3,133.75	.....
Publications	371.33	.....	371.33	.....
Appointment Committee	9,157.82	6,594.47	2,563.35	.....
High School	47,209.35	43,603.66	3,431.47	$ 174.22
Elementary School	19,437.19	17,975.61	1,429.50	32.08
Total College of Education (To Schedule B-2)	$ 116,325.94	$ 105,190.24	$ 10,929.04	$ 206.30

Schedule B-2e
EXPENDITURES FOR GRADUATE COLLEGE
For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 3,226.34	$ 3,226.34	.....	.....
Incidentals	5,749.21	.....	$ 5,749.21	.....
Field Work	497.34	.....	497.34	.....
Lakeside Laboratory	880.00	850.00	30.00	.....
Learned Publications	5,241.46	.....	5,241.46	.....
Lectures and Conferences	446.13	.....	446.13	.....
Mississippi Valley Historical Review	65.36	.....	65.36	.....
Research Service and Equipment	36,169.46	32,600.97	990.02	$ 2,578.47
American Prefaces	869.60	.....	869.60	.....
Honoraria	1,000.00	1,000.00	.....	.....
Fellowships and Scholarships	10,969.41	10,969.41	.....	.....
Total Graduate College (To Schedule B-2)	$ 65,114.31	$ 48,646.72	$ 13,889.12	$ 2,578.47

Schedule B-2f
EXPENDITURES FOR UNIVERSITY LIBRARIES AND MUSEUM
For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
General Library Operation	$ 107,041.29	$ 76,956.45	$ 29,046.00	$ 1,038.84
General Library Books and Binding	55,900.89	.....	11,526.25	44,374.64
Law Library Books	10,811.73	.....	513.94	10,297.79
University Museum	5,771.92	5,460.78	311.14	.....
Total Libraries and Museum (To Schedule B-2)	$ 179,525.83	$ 82,417.23	$ 41,397.33	$ 55,711.27

Schedule B-2g
EXPENDITURES FOR COLLEGE OF ENGINEERING
For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 11,048.02	$ 10,154.01	$ 879.61	$ 14.40
Civil Engineering	19,124.76	18,284.04	689.86	150.86
Engineering Drawing	12,729.16	10,456.80	2,272.36	.....
Electrical Engineering	14,957.99	14,125.00	790.99	42.00
Mechanical Engineering	28,999.92	25,974.96	2,443.18	581.78
Mechanics and Hydraulics	13,986.68	12,987.00	951.68	48.00
Transit Board	1,631.29	.....	1,631.29	.....
Total College of Engineering (To Schedule B-2)	$ 102,477.82	$ 91,981.81	$ 9,658.97	$ 837.04

Schedule B-2h
EXPENDITURES FOR PHYSICAL PLANT
For Year Ended June 30, 1943

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Operation and Maintenance				
Administration	$ 30,680.64	$ 21,030.00	$ 9,580.95	$ 69.69
Building Operation (Schedule B-2h1)	130,506.42	.....	130,389.02	117.40
Truck Operation	5,153.07	.....	4,738.07	415.00
Repair of Buildings (Schedule B-2h1)	101,195.41	.....	99,476.35	1,719.06
Care of Public Grounds	24,853.52	.....	24,468.52	385.00
Fuel	186,807.07	.....	186,807.07	.....
Power Plant	94,637.91	.....	93,706.03	931.88
Underground System	510.09	.....	510.09	.....
Coal Committee Expense	1,093.92	478.00	615.92	.....
Sub.total Operation and Maintenance	(575,438.05)	(21,508.00)	(550,292.02)	(3,638.03)
Deduct: Heat, Electricity and Water charged to Other Departments (Schedule B-2h2)	180,186.70*	.....	180,186.70*	.....
Net Total Physical Plant (To Schedule B-2)	$ 395,251.35	$ 21,508.00	$ 370,105.32	$ 3,638.03

* Indicates deduction.

Schedule B-2h1

DISTRIBUTION OF EXPENDITURES FOR BUILDING OPERATION AND REPAIR

For Year Ended June 30, 1943

Building	Operation		Repair	
	University	U. S. Army Contracts	University	U. S. Army Contracts
Old Capitol Building	$ 2,551.66		$ 1,070.61	
Schaeffer Hall	6,615.16	$ 1,030.05	7,286.39	$ 153.09
Chemistry Building	10,950.88	247.41	9,397.51	42.24
University Hall	5,267.59	734.30	697.19	149.69
Journalism Building	314.76		99.36	
Old North Hall	6.26		1.14	
Geology Building	2,140.67	625.19	.89	193.12
Macbride Hall	7,777.70		2,820.43	
East Hall	9,683.59		6,276.92	
Fine Arts Studio Annex (East)	341.51		142.40	
Observatory Building	7.47		285.09	
Library Annex	4,406.60		2,156.48	
Women's Gymnasium	3,815.95		1,732.10	
Women's Gymnasium Annex	9.12			
Mailing Room	1.11		2.51	
Zoology Building	3,236.45		1,042.35	
Zoology Laboratory	735.11		270.18	
Music Classroom Building	2,593.05		1,113.31	
Art Building	2,724.74		1,145.47	
Hall of Engineering	4,928.04	51.05	5,947.82	5.92
Hall of Physics	5,260.04	851.36	668.61	34.84
Hydraulic Testing Laboratory	1,251.09		597.62	
Radio Experiment Station	8.52		22.02	
Film Storage Vault Children's Hospital			4.84	
Mechanical Engineering Laboratory	1,826.13		169.63	
Electrical Engineering Laboratory	1,933.17	24.41	3,733.96	3.76
Medical Laboratory	11,207.49		11,965.75	
Dental Building	5,768.70		2,439.84	
Children's Hospital			1,866.34	
General Hospital	10.31		9,686.08	
Nurses' Home—Westlawn			865.64	
Psychopathic Hospital			998.69	
Observational School	5,620.68		2,371.87	
Physical Plant Administration (Old Dental Building)	1,782.20		513.29	
Preschool Building				
Law Building	2,636.39	278.69	1,602.43	32.32
University Residence	2,180.61		3,195.69	
Field House (See also Schedule B-3h and Schedule B-3h1)	4,866.50		4,152.75	
Armory	3,075.23		1,203.79	
Stadium	6.35		152.73	
Memorial Union	9,776.32		6,367.78	
Locker House at Finkbine Field			513.24	
Dramatic Arts Building	2,577.74		910.99	
Physical Plant Shops	393.56		2,522.19	
Power Plant	605.34		430.78	
Kellogg School			1.64	
Warehouse—General Stores			61.13	
Walter Filtration Plant	82.02		6.94	
7 E. Market—DeHaan Building	10.29		71.18	
Plumbing Shop	17.78		703.79	
Materials Testing Laboratory			19.10	
Shelter House	23.35		442.91	
32 W. Jefferson—Physical Education	252.31		32.53	
404 Iowa Avenue—Music Rehearsal Building	10.17		49.19	
326 Iowa Avenue—Music	39.35		20.30	
Radio Transmitter Building	73.98		166.38	
9 E Market—Child Welfare	64.97		4.50	
Botanical Laboratory—West Side	1,037.34		1,162.87	
Pharmaceutical Manufacturing Laboratory				
Brady Garage	1.07		8.25	
Gymnasium Annex		2,494.24		433.76
Total (To Schedule B-2h)	$ 130,506.42	$ 6,336.70	$ 101,195.41	$ 1,048.74

Schedule B-2h2

POWER PLANT COSTS

TABLE A—STEAM

Total Pounds Generated—698,462,000

		Cost	Unit Cost per Thousand Lbs. of Steam
Coal Cost—49,907 tons @ $3.6342		$ 181,372.81	
Other Direct Operating Costs	$ 52,308.37		
Deduct: Inventory Adjustment of Lime and Soda	174.12	52,134.25	
		233,507.06	
Add Electricity used in Steam Production (47.42% of 2,014,900 KWH @ $.0125)		11,943.75	
Total Cost at Power Plant		245,450.81	.3514/M
Expenditures for Steam Distribution		6,431.85	
Total Cost of Steam at Buildings		$ 251,882.66	.3606/M

The meter readings shown in this report were taken from June 1st to June 1st. The total expenditures, being taken for a corresponding period, and being adjusted to include materials used but not paid for during this period will therefore vary slightly from those shown in Schedule B-2h for the year 1942–43.

TABLE A-1—COAL

	Tons	Cost F.O.B. Iowa City	Total Cost
Inventory June 1, 1942	6,336	$ 4.18	$ 26,486.82
Purchased 1942–43	49,846	3.71	184,841.49
Total	56,182	3.76	211,328.31
Deduct: Inventory May 31, 1943	6,275	4.77	29,955.50
Net Total Consumed 1942-43	49,907	$ 3.64	$ 181,372.81

TABLE B—ELECTRICITY

Total Generated—9,360,100 KWH

		Cost	Unit Cost Per Kilowatt Hour of Electr city
Electric Cost at Switchboard		$ 12,304.56	
Cost at Switchboard of Electricity used in the Production of Electricity (11.29 per cent of 2, 014,900 KWH @ $.0125)		2,843.75	
Cost of Steam used by Turbines in Making Electricity 320,836,320 lbs. @ $.3514 per M		112,741.60	
		127,889.91	
Less: Credit for Bled Steam (See Note † under Table D) 68,734,750 lbs. @ $ 2108 per M (60 per cent of $.3514 M)		14,489.29	
Cost of Electricty Generatedat Switchboard		113,400.62	
Add: Net Cost of Electricity purchased from city	$ 5,830.00		
Less Profit from Electricity sold to city	15.00	5,815.00	
Total Cost of Electricity at Switchboard		119,215.62	$ .01269
Expenditures for Electric Distribution		1,377.33	
Total Cost of Electricity at Buildings		$ 120,592.95	.01284

TABLE C—WATER—HARD

Total Pumped—370,037,000 Gallons

	Cost	Unit Cost Per Thousand Gals.
Water Cost at Pump Header	$ 11,019.24	
Cost of Electricity used in pumping water (41.29 per cent of 2,014,900 KWH@ $.0125)	10,398.75	
	21,417.99	
Add: Water purchased from city	82.46	
Inventory adjustment of Water Plant supplies	241.92*	
Total Cost of Water at Pump Header	21,258.53	$ .05745/M
Expenditures for Water Distribution	2,518.77	
Total Cost of Water at Buildings	$ 23,777.30	.06425/M

* Indicates deduction.

TABLE C-1—WATER—SOFT

Total Softened—22,482,000 Gallons

	Cost	Unit Cost
Soft Water Cost:		
Cost of Softening	$ 1,933.12	
Add: Beginning Salt Inventory	38.50	
	1,971.62	
Deduct: Closing Salt Inventory	50.40	
Total Cost of Softening	$ 1,921.22	.08546/M
Unit Cost of Soft Water at Plant		.14291/M
Unit Cost of Soft Water at Buildings		.14971/M

TABLE D—TOTAL POWER PLANT PRODUCTION

Steam Generated †	698,462,000 pounds
Electricity Generated ‡	9,393,000 KWH
Total Gallons Water	370,037,000 Gallons

Note:† Steam generated includes a gross total of 320,836,320 pounds consumed by generation of which 252,101,570 pounds were returned through the exhaust line back to the heating mains (bled steam). This resulted in a saving of $53,143.01 for the year. (252,101,570 pounds @ $.2108 per M, the rate being 40 per cent less for exhaust steam).

This includes 2,014 900 KWH used in Power Plant production distributed as follows:

To Steam Production	47.42 Per Cent.
To Electricity Production	11.29 Per Cent.
To Water Production	41.29 Per Cent.

Schedule B-2h3

PHYSICAL PLANT OPERATIONS

SUMMARY OF CHARGES TO STORES AND AUXILIARY DEPARTMENTS FOR STEAM, ELECTRICITY, AND WATER

For Year Ended June 30, 1943

Department	Meter Readings	Rate	Cost
GENERAL HOSPITAL			
Steam	60,173,500 lbs.	$ .3606/M	$ 21,698.57
Electricity	1,625,867 kwh	.0128	20,811.09
Water Hard—Cold	77,655,800 gal.	.0643/M	4,993.28
Water Soft—Hot Supplied to Other Hospital Units (Deduct)	2,992,500 gal.	.1497/M	447.97*
Sub-total General Hospital			(47,054.97)
CONVALESCENT HOME (U.S. CRIPPLED CHILDREN)			
Steam	614,900 lbs.	.3606/M	(221.74)
CHILDREN'S HOSPITAL			
Steam	18,640,000 lbs.	.3606/M	6,721.58
Electricity	293,161 kwh	.0128	3,752.46
Water Soft—Hot	2,495,200 gal.	.1497/M	373.53
Water Hard—Cold	11,595,300 gal.	.0643/M	745.57
Sub-total Children's Hospital			(11,593.14)
WESTLAWN			
Steam	11,311,360 lbs.	.3606/M	4,078.87
Electricity	138,461 kwh	.0128	1,772.30
Water Soft—Hot	2,495,200 gal.	.1497/M	373.54
Water Hard—Cold	4,387,500 gal.	.0643/M	282.12
Sub-total Westlawn			(6,506.83)
Total General Hospital System			(65,376.68
PSYCHOPATHIC HOSPITAL			
Steam	9,311,600 lbs.	.3606/M	3,357.76
Electricity	95,225 kwh	.0128	1,218.88
Water Soft—Hot	1,382,240 gal.	.1497 M	206.92
Water Hard—Cold	3,826,800 gal.	.0643 M	246.06
Total Psychopathic Hospital			(5,029.62)
U.S.N.A. QUADRANGLE HOUSE UNIT			
Steam	22,243,800 lbs.	.4696/M	10,445.69
Electricity	362,087 kwh	.0275	9,957.38
Water—Soft	4,792,200 gal.	.1527 M	731.76
Water—Hard	12,241,000 gal.	.0862 M	1,055.17
Total Quadrangle			(22,190.00)
CURRIER HALL ANNEX DORMITORY			
Steam	1,040,000 lbs.	.3606 M	375.03
Electricity	9,715 kwh	.0128	124.36
Water Soft—Hot	100,100 gal.	.1497 M	14.98
Water Hard—Cold	527,900 gal.	.0643/M	33.94
Total Currier Hall Annex Dormitory			(548.31)
CURRIER HALL DORMITORY			
Steam	27,814,800 lbs	.3606 M	10,030.02
Electricity	585,668 kwh	.0128	7,496.56
Water Soft—Hot	3,174,200 gal.	.1497 M	475.18
Water Hard—Cold	10,426,000 gal.	.0643/M	670.39
Total Currier Hall Dormitory			(18,672.15)
EASTLAWN			
LOOK—SLUG LINE— SCHEDULE B-2h3—Continued———			
Steam	2,248,050 lbs.	$ .3606/M	$ 810.64
Electricity	36,568 kwh	.0128	468.06
Water	1,186,000 gal.	.0643 M	76.26
Total Eastlawn Dormitory			(1,354.96)
STUDENT COMMONS			
Steam	3,133,000 lbs.	.3606 M	1,129.76
Electricity	90,099 kwh	.0128	1,153.27
Water	2,317,900 gal.	.0643 M	149.04
Total Student Commons			(2,432.07)

* Indicates deduction.

Schedule B-2h3—Continued

Department	Meter Readings	Rate	Cost
CHESLEY HOUSE DORMITORY			
Steam	398,690 lbs.	.3606 M	143.76
Electricity	7,919 kwh	.0128	101.36
Total Chesley House Dormitory			(245.12)
U.S.N.A. HILLCREST HOUSE UNIT			
Steam	12,375,700 lbs.	.4696 M	5,811.63
Electricity	357,063 kwh	.0275	9,819.23
Water Soft—Hot	2,377,700 gal.	.1527/M	363.08
Water Hard—Cold	7,785,500 gal.	.0862 M	671.11
Total U.S.N.A. Hillcrest House Unit			(16,665.05)
WILSON HOUSE DORMITORY			
Steam	446,700 lbs.	.3606 M	161.08
Electricity	725 kwh	.0128	9.28
Total Wilson House Dormitory			(170.36)
JEFFERSON HOUSE DORMITORY			
Electricity	7,642 kwh	.0128	(97.82)
DEAN HOUSE			
Steam	986,700 lbs.	.3606 M	355.80
Electricity	12,079 kwh	.0128	154.61
Total Dean House			(510.41)
KELLOGG HOUSE DORMITORY			
Steam	958,950 lbs.	.3606 M	345.79
Electricity	7,672 kwh	.0128	98.20
Water—Cold	634,600 gal	.0643 M	40.80
Total Kellogg House Dormitory			(484.79)
PRESBYTERIAN MANSE DORMITORY			
Steam	632,664 lbs.	.3606 M	228.14
Electricity	9,215 kwh	.0128	117.95
Total Manse House Dormitory			(346.09)
RUSSELL HOUSE DORMITORY			
Steam	483,925 lbs.	.3606/M	174.50
Electricity	5,333 kwh	.0128	68.26
Total Russell House Dormitory			(242.76)
THE GABLES DORMITORY			
Steam	46,310 lbs.	$ .3606 M	$ 166.99
Electricity (Estimated)	5,027 kwh	.0128	64.35
Water (Estimated)	141,000 gal.	.0643/M	9 25
Total The Gables Dormitory			(240.59)
U.S.N.A. OFFICERS QUARTERS			
20 Byington Road			
Steam	648,950 lbs.	.4696 M	304.75
Electricity	3,975 kwh	.0275	109.31
Water Hard—Cold	76,600 gal.	.0862 M	6.60
Water Soft—Hot (Estimated)	196,500 gal.	.1527/M	30.00
Total 20 Byington Road			(450.66)
30 Byington Road			
Steam	360,000 lbs.	.4696/M	169.06
Electricity	3,632 kwh	.0275	99.89
Water Hard—Cold	82,400 gal	.0862 M	7.10
Water Soft—Hot (Estimated)	196,500 gal.	.1527/M	30.00
Total 30 Byington Road			(306.05)
26 Byington Road			
Steam	640,000 lbs	.4696 M	300.54
Electricity	3,443 kwh	.0275	94.69
Water Hard—Cold	82,300 gal.	.0862 M	7.10
Water Soft—Hot (Estimated)	199,700 gal.	.1527/M	30.50
Total 26 Byington Road			(432.83)
81 Riverside Drive			
Electricity	3,364 kwh	.0275	(92.52)
NINE FAIRCHILD HOUSE DORMITORY			
Steam	459,580 lbs.	.3606 M	165.72
Electricity	8,140 kwh	.0128	104.19
Total Nine Fairchild House Dormitory			(269.91)

Schedule B-2h3—Continued

Department	Meter Readings	Rate	Cost
IOWA UNION DINING SERVICE			
Steam—For Heat	446,100 lbs.	.3606/M	160.85
—For Kitchen (Estimated)	335 days	.75 per day	251.25
Electricity	84,085 kwh	.0128	1,076.29
Water (Estimated)	335 days	.60 per day	201.00
Total Iowa Union Dining Service			(1,689.39)
HIGH SCHOOL CAFETERIA			
Steam (Estimated)	13 mos.	30.00 per year	32.50
Electricity (Estimated	813 kwh	.0128	10.40
Gas (Estimated)	13 mos.	10.00 per year	10.83
Total Hgh School Cafteria			(53.73)
FIELDHOUSE OPERATION			
Steam	14,510,900 lbs.	$ .4696 M	$ 6,814.31
Electricity	345,882 kwh	.0275	9,511.76
Water	18,495,220 gal.	.0862 M	1,594.28
Total Fieldhouse Operation			(17,920.35)
Deduct Charged to University Operation			3,583.89
Net Charge to U.S.N.A.			(14,336.46)
ATHLETIC DEPARTMENT—Stadium and Golf House			
Steam—Stadium (Estimated)	13 mos.		27.08
Electricity—Stadium (Estimated)	12,695 kwh	.0128	162.50
Water—Stadium	2,061,800 gal.	.0643 M	132.56
Golf Course	2,361,775 gal.	.0643/M	151.86
Total Athletic Department			(474.00)
GENERAL STORES			
Garage—Steam (Estimated)	60,000 lbs.	.3606 M	21.64
Steam	976,966 lbs.	.3606 M	352.29
Electricity	58,121 kwh	.0128	743.95
Water	2,029,831 gal.	.0643/M	130 52
Total General Stores			(1,248.40)
LAUNDRY			
Steam	25,618,900 lbs.	.3606/M	9,238.17
Electricity	100,538 kwh	.0128	1,286.88
Water Hard—Cold	1,522,620 gal.	.0643/M	979.04
Total Laundry			(11,504.09)
HOWARD HOUSE—8 E. Bloom ngton			
Steam	674,700 lbs.	.3606 M	(243.30)
LAMBERT HOUSE—5 E. Fairchild			
Steam	714,500 lbs.	.3606/M	(257.65)
McCHESNEY HOUSE—12 E. Bloomington			
Steam	585,650 lbs.	.3606 M	(211.19)
COMMONS—U. S. ARMY UNITS			
Steam	1,745,200 lbs.	.4696 M	819 55
Electricity	48,100 kwh	.0275	1,322.75
Water	1,299,300 gal.	.0862 M	112.00
Total Commons			(2,254.30)
UNION CAFETERIA—U. S. ARMY UNITS			
Steam	529,136 lbs.	.4696 M	248.48
Electricity	28,470 kwh	.0275	782.93
Water Soft	209,400 gal	.1527/M	31.98
Water Soft (Estimated)	30 days	.75 per day	22.50
Water Hard (Estimated)	30 days	.60 per day	18.00
Water Hard	418,800 gal.	.0862 M	36.10
Total Union Cafeteria			(1,139.99)
U.S.N.A. CLASSROOM BUILDING			
Steam	2,071,300 lbs.	$ .4696 M	$ 972.68
Electricity	39,588 kwh	.0275	1,088.67
Water	1,099,300 gal.	.0862 M	94.75
Total Classroom Building			(2,156.10)
EAST HALL—U.S. ARMY UNITS			
Steam	Est.	Est.	74.00
Electricity	Est.	Est.	96.00
Water	256,727 gal.	.0862 M	22.13
Total East Hall			(192.13)

Schedule B-2h3—Continued

Department	Meter Readings	Rate	Cost
GABLES—U.S. ARMY UNITS			
Steam	42,100 lbs.	.4696/M	19.77
Electricity	912 kwh	.0275	25.07
Water	109,800 gal.	.0862/M	9.46
Total Gables			(54.30)
KELLOGG HOUSE—U.S. ARMY UNITS			
Steam	87,200 lbs.	.4696/M	40.94
Electricity	1,702 kwh	.0275	46.81
Water	194,400 gal.	.0862/M	16.75
Total Kellogg House			(104.50)
NAVY DRILL AREA			
Electricity	40,220 kwh	.0275	1,106.06
Water	510,200 gal.	.0862/M	43.98
Total Navy Drill Area			(1,150.04)
Less 20% to University			230.00
Net Charge to U.S.N.A.			(920.04)
PHYSICS BUILDING			
Steam	Est.		348.98
Electricity	Est.		220.78
Water	Est.		29.04
Total Physics Building			(598.80)
SCHAEFFER HALL			
Steam	Est.		399.75
Electricity	Est.		227.17
Water	Est		2.59
Total Schaeffer Hall			(629.51)
LAW BUILDING			
Steam	Est.		135.88
Electricity	Est.		61.67
Water	Est.		.54
Total Law Building			(198.09)
GYMNASIUM ANNEX			
Steam	Est.		1,072.32
Electricity	Est.		443.12
Water	Est.		71.08
Total Gymnasium Annex			(1,586.52)
UNIVERSITY HALL			
Steam	Est.		$ 310.76
Electricity	Est.		165.59
Water	Est.		4.45
Total University Hall			(480.80)
GEOLOGY BUILDING			
Steam	Est.		267.55
Electricity	Est.		145.41
Water	Est.		7.15
Total Geology Building			(420.11)
CHEMISTRY BUILDING			
Steam	Est.		117.24
Electricity	Est.		62.17
Water	Est.		9.66
Total Chemistry Building			(189.07)
ENGINEERING BUILDING			
Steam	Est.		23.19
Elecrictity	Est		12.65
Water	Est.		.43
Total Engineering Building			(36.27)
ELECTRICAL ENGINEERING BUILDING			
Steam	Est.		13.16
Electricity	Est.		6.08
Water	Est.		.29
Total Electrical Engineering Building			(19.53)
STUDENT PUBLICATIONS, INC.			
Electricity	70,726 kwh	.0128	(905.29)

Schedule B-2h3—Continued

Department	Meter Readings	Rate	Cost
UNIVERSITY PRINTING SERVICE			
Steam	374,400 lbs.	.3606 M	135.01
Electricity	33,432 kwh	.0128	427.93
Water (Estimated)	136,500 gal.	.0643	8.77
Total University Printing Service			(571.71)
DEY BROTHERS RESIDENCE			
Steam from 7-1-42 to 6-30-42 at commercial rates 259,000 lbs. @ $1.0849)/M (average rate) less 5 per cent cash discount			(280.99)

Department	Pounds Condensate		Rate	Cost
TENANT PROPERTIES				
(Rate is based on .3606 per 1000 pounds of steam and 600 pounds per square foot condensate per year on radiation.)				
Currier House, 32 E. Bloomington—Steam	596,050	x	$ .3606 M	$ 214.93
406 Iowa Avenue—Steam	335,830	x	.3606 M	121.10
Water (Estimated)—13 months			2.50 per mo.	32.50
Kuever, 308 Grand—Water (Estimated)—13 months			1.50 per mo.	19.50
McChesney Garage—Water (Estimated)—13 months	67,800	x	.3606/M	24.44
Sparks, 310 Grand—Water (Estimated)—13 months			1.50 per mo.	19.50
Watson, 303 N Capitol—Steam	546,650	x	.3606M/	197.12
Welch (Culbertson) 10 E Market—Steam	739,700	x	.3606M/	266.74
Howard Garage—Steam (Partially Estimated)	67,800	x	.3606M/	24.44
Central Garage, Front Street, Steam (Estimated)—13 months	24 stalls		10.00 per stall per year	260.00
Electricity	25,036 kwh		.0128	320.46
Water	808,000 gal.		.0643 M	51.95
Total Tenant Properties				(1,552.68)
Grand Total Charges for Steam, Electricity and Water				$ 180,467 69
Deduct: Receipts on Accounts Receivable (Dey Brothers)				280.99*
Total Invoiced to Departments (Schedule B-2h)				$ 180,186.70

* Indicates deduction.

Schedule B-2j

EXPENDITURES FOR REPAIRS, REPLACEMENTS AND ALTERATIONS—FUND B

For Year Ended June 30, 1943

Purpose	Total	Supplies Repairs and Other Expenditures	Capital Improvements and Equipment
Upper East Side Electric Cable and Connections	$ 3,241.98	$ 3,241.98	
Radio Repairs	1,770.95	1,770.95	
Construct garage 119 W. Burlington	4,589.88		$ 4,589.88
Oil Driveway and Parking Area	976.34	976.34	
Engineering Classrooms	217.70	217.70	
Replace Partition Medical Laboratory	129.50	129.50	
Chemistry Building Elevator Repair	302.42	302.42	
Total Repairs, Replacements and Alterations (To Schedule B-2)	$ 11,228.77	$ 6,638.89	$ 4,589.88

Schedule B-2k
ORDERS OUTSTANDING AND COMMITMENTS IN PROCESS
EDUCATIONAL DEPARTMENTS
As of June 30, 1943

Department	Orders and Contracts Outstanding
Registrar's Office	$ 189.70
Catalogs and Bulletins	6,860.75
Commencement Expense	1,363.28
Business Office Incidentals	129.24
Publications General Expense	11.00
Student Health Service	18.50
Memorial Union Student Service	1.50
River Patrol Service	5.38
Liberal Arts Administration	3.11
Botany	1,465.56
Chemistry	16,652.97
Geology	25.00
Home Economics	118.96
Journalism	20.90
Physical Education—Men	453.00
Physical Education—Women	716.00
Physics	398.04
Psychology	549.25
Speech	257.28
Zoology	347.63
Art	590.80
Music	95.09
Dramatic Art	68.75
Dramatic Art Experimental	2.80
University Band	250.72
English	4.00
Classical Languages	25.00
Phonetics Laboratory	50.40
Engineering Administration	23.00
Engineering Drawing	120.00
Electrical Engineering	8.00
Mechanical Engineering	500.25
Transit Board	76.29
Education General Expense	708.41
High School	891.80
Law General Expense	823.00
Law Library Books	2,528.30
Iowa Law Review	7,707.39
Medicine Administration	18.00
Anatomy and Histology	113.48
Bacteriology	449.52
Gynecology and Obstetrics	1.00
Neurology	144.20
Ophthalmology	32.20
Pediatrics	438.69
Pharmacology	439.80
Physiology	314.00
General Surgery	42.50
Dentistry General Expense	1,345.31
Dental Hygiene Bulletins	650.50
Pharmacy General Expense	71.29
Graduate College Incidentals	1,542.00
Learned Publications	2,790.00
Lectures and Conferences	40.00
Research Service Equipment	1,286.48
American Prefaces	375.00
Summer Session General Expense	553.82
Bureau of Busines Research General Expense	147.00
University Examination and Testing Service General Expense	967.35
Child Welfare General Expense	493.74
Extension Division General Expense	401.50
Radio Broadcasting	375.78
Library Supplies	1,239.90
Books and Periodicals	7,278.82
Museum General Expense	11.00
Physical Plant Administration	166.10
Building Operation	38.50
Truck Operation	14.30
Building Repair	6,840.14
Campus	167.94
Fuel	51,469.31
Power Plant	10,598.97
Underground System	220.00
Total	$ 135,139.19

Schedule B-21

ORDERS AND CONTRACTS OUTSTANDING
FUND B—FOR REPAIRS, REPLACEMENTS, AND ALTERATIONS

As of June 30, 1943

	Amount
Change in Chemistry Building, Rooms 327-427	$ 750.00
Install Combustion Meters at Power Plant	4,800.00
Repair Anatomy Floors	4,000.00
Venetian Blinds—Commerce Library	250.00
Repair of Radio Towers Engineering Building	1,678.07
Macbride Hall Transformers	2,000.00
Theatre Areaway and Basement Stair Replacement	750.00
Grading and Landscaping Theatre Building Area	4,500.00
Grading and Finishing Student Commons Lawn	1,500.00
Repair Concrete Stacks at Power Plant	4,903.00
Refinish Wood Floors	5,000.00
General Roof Repair	8,000.00
New Sidewalks and Curbs	9,000.00
Building Masonry Repair	8,500.00
Repair Pip Coverings	8,750.00
Remodel Room 110 Schaeffer Hall	491.00
Power Plant Equipment Repair and Fire Protection	9,000.00
Astronomy Class Facilities	2,590.00
Recondition Water Softeners	5,519.00
Women's Gymnasium Pool Runway Repairs	2,000.00
Dramatic Art Building Plastering	1,250.00
Repair Corridors Engineering Building	3,873.00
Macbride Auditorium Windows	1,200.00
Hospital Pharmacy Improvement	2,500.00
Total	$ 92,804.07

Schedule—B-2m

COMMITMENTS CHARGEABLE TO FUTURE INCOME

As of June 30, 1943

Department	Amount
President's Office	$ 3.35
Student Affairs	34.50
Commencement Expense	836.72
Botany	1.70
Geology	12.70
Home Economics	5.25
Journalism	10.40
Military Science	50.95
Physics	8.90
Psychology	5.00
Zoology	40.40
Art	2.44
Music	131.50
Dramatic Art Experimental	6.00
Civil Engineering	40.75
Mechanical Engineering	27.08
Mechanics and Hydraulics	43.00
Transit Board	110.71
Education General Expense	4.00
High School	79.65
Elementary School	9.40
Commerce General Expense	20.25
Iowa Law Review	485.00
Anatomy and Histology	143.57
Anatomical Materials	53.10
Biochemistry	33.50
Dermatology and Syphilology	16.20
Gynecology and Obstetrics	8.50
Ophthalmology	1.60
Orthopedic Surgery	4.56
Otolaryngology	67.50
Pathology	15.90
Pediatrics	33.20
Pharmacology	33.00

Dentistry General Expense	1,591.99
Graduate Incidentals	89.46
Research Service and Equipment	7.75
Bureau of Business Research General Expense	18.00
Child Welfare General Expense	18.29
Extension General Expense	210.80
Radio Broadcasting	22.50
Library Supplies	5.50
U. S. Government Administration General Expense	72.20
U. S. A. M. Teaching Supplies	950.15
U. S. A. M. Meteorology School B Program	357.34
A. S. T. P. Teaching Supplies	6,265.44
Summer Session General Expense	417.87
Total	$ 12,407.57

Schedule B-2n

RESERVE FOR DEFERRED AND INDIRECT EXPENSE
(Showing Disposition of Balance reported 1941-42, page 43)
U. S. N. A. CONTRACT

For Year Ended June 30, 1943

	Reserved from			
	Galley and Mess 1941-42 Operation	House Unit 1941-42 Operation	Field House and Drill Area 1941-42 Operation	Total
Balance July 1, 1943	$ 1,688.74	$ 884.05	$24,292.35	$26,865.14
Transfers for 1941-42 Charges as Adjusted				
To U. S. Government Administration (See page 55)	788.97	378.88	132.78	1,300.63
To Field House Depreciation and Rental Reserve				
Building Depreciation			2,228.58	2,228.58
Rental of Building			2,228.59	2,228.59
Equipment Depreciation			1,073.03	1,073.03
Total (To Schedule B-3h1)			(5,530.20)	(5,530.20)
Transfer to U.S. Navy Pre-Flight School Commissioning	899.77	505.17	18,629.37	20,034.31
Total Disbursements (See Exhibit F)	$ 1,688.74	$ 884.05	$24,292.35	$26,865.14

Schedule B-2n1

U. S. ARMP AND NAVY EDUCATIONAL PROGRAM
RECAPITULATION OF FINANCIAL OPERATION GENERAL SUPPORT FUND
For Year Ended June 30, 1943

Transferred from Reserve for Indirect and Deferred Expense for Administration April 9 to June 30, 1942		$ 1,300.63
Income from U. S.Army and Navy Contracts for Instruction and Educational Facilities (Schedule B-1b)		122,534.92
Transferred from Auxiliary Enterprises		
Reimbursement for Administration Cost		29,027.70
Reimbursement for Medical Service		1,453.24
Total		$ 154,316.49
Expenditures (Schedule B-2)	$ 101,070.30	
Transferred to Balance for U. S. Government Contracts	19,126.59	120,196.89
Net Income and Balance June 30, 1943 (See Exhibit A)		$ 34,119.60

Schedule

STATEMENT OF ORGANIZED EDUCATIONAL STORES, SERVICE, AND

For Year Ended

Account	Cash Balance July 1, 1942	Cash Receipts	Intramural Credits	Total Credits	Disbursements
A. Organized Educational Activities					
General Hospital	$ 154,058.75	$1,542,376.54	$ 45,671.53	$1,742,106.82	$1,577,228.08
Hospital Stores	10,396.34*	58.76	63,889.99	53,552.41	70,576.16
Psychopathic Hospital	21,174.15	134,763.87	119.90	156,057.92	117,093.84
U.S. Crippled Children's Convalescent Home	1,527.39*	19,327.72	.....	17,800.33	18,849.04
Visual Instruction	4,086.26	12,959.24	2,918.86	19,964.36	16,049.81
Correspondence Study	9,475.26	24,465.66	.....	33,940.92	18,958.71
Contests and Conferences	.....	183.35	487.58	670.93	670.93
Academic Meet	2,742.95	30,640.28	2,015.83	35,399.06	32,842.06
Educational Research Bureau	1,778.54	21,073.53	984.47	23,836.54	21,656.84
Dramatic Art Laboratory	229.47*	8,023.91	1,000.00	8,794.44	10,327.18
Summer Session Dramatic Art Laboratory	611.18	945.20	3,525.88	5,082.26	2,980.07
Dramatic Art Okoboji Project	1,755.29*	.....	1,755.29	.....	.....
Special State Payroll for Non-Academic Staff	.....	16,200.00	.....	16,200.00	16,150.81
Sub-total	(180,018.60)	(1,811,018.06)	(122,369.33)	(2,113,405.99)	(1,903,383.53)
B. Auxiliary Enterprises					
1. Dormitory and Dining Service General					
Reserve for Replacements	2,136.77	1,527.78	35,464.01	39,128.56	14,521.25
Dormitory Notes Payable and Interest	747.50	.....	107,779.76	108,527.26	107,946.43
Sub-total	(2,884 27)	(1,527.78)	(143,243.77)	(147,655.82)	(122,467.68)
2. Dormitory House Operation					
Army Barber Shops	.....	30.00	63.83	93.83	48.83
Quadrangle Office Service	.....	14,509.49	725.41*	13,784.08	13,656.38
Quadrangle Barber Shop	.....	1,436.17	1,436.17*	.....	.....
Hillcrest Office Service	.....	5,391.59	211.95	5,603.54	5 599.38
Student Commons	1,412.00	11,867.93	3,722.28*	9,557.65	9,557.65
Student Commons Office Service	.....	1,425.19	225.27*	1,199.92	1,199.62
Currier Hall	1,958.25	74,700.07	20,900.70*	55,757.62	51,849.12
Currier Hall Annex	176.00*	3,836.00	1,509.11*	2,150.89	2,415.92
Eastlawn	14.89*	9,499.70	1,471.89*	8,012.92	8,012.92
5 Fairchild	187.25	2,973.07	3.65*	3,156.67	2,939.52
707 N. Dubuque	252.25	3,861.08	1,124.30	5,237.63	5,036.16
Alpha Tau Omega House	83.50	138.68	247.74	469.92	469.92
Sigma Nu House	144.25	142.00	192.59	478.84	478.84
SigmaPhi Epsilon House	117.25	128.97	259.75	505.97	505.97
8. E. Bloomington	149.00	3,715.23	530.81	4,395.04	4,123.41
12 E. Bloomington	.....	2,874.64	1,662.77	4,537.41	4,192.49
416 Melrose Avenue	.....	1,402.40	3,129.83	4,532.23	4,532.23
Chesley House	48.50*	1,135.98	87.20*	1,000.28	1,000 28
Coast House	101.00	2,703.10	37.72	2,841.82	2,800.52
Dean House	76.00	1,623.84	203.51*	1,496.33	1,529.32
9 Fairchild House	95 00	1,192.62	377.43*	910.19	910.19
The Gables	71.91	1,336.50	711.09*	697.32	697.32
East Hall Office Services	.....	159.16	50.45*	108.71	1.08
Jefferson House	58.75	1,173.98	102.42*	1,130.31	1,130.31
Kellogg House	.....	1,109.54	626.68	1,736.22	1,736.22
The Manse	65.27	1,029.79	36.70*	1,058.36	1,058.36
Russell House	180.00	1,282.50	504.19*	958.31	958.31
Wilson House	21.00	813.75	268.72*	566.03	566.03
Sub-total	(4,733.29)	(151,492.97)	(24,248.22*)	(131,978.04)	(127,006.30)
3. Dining Service Operation					
Quadrangle Canteen	822.46	115,094.15	6,805.69*	109,110.92	108,299.81
Hillcrest Coffee Shop	129.27	133.12	108.11*	154.28	154.28
Hillcrest Canteen	832.15*	35,658.96	1,275.61*	33,551.20	34,363.20
Student Commons	1,724.38	21,125.71	4,576.74*	18,273.35	18,273.35

† U. S. Treasury Certificate of Indebtedness.
* Indicates Deduction.

B-3

ACTIVITIES, AUXILIARY ENTERPRISES, REVOLVING FUNDS

June 30, 1943

Cash Balance June 30, 1943	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Libility	Unearned Income	Net Total
$ 164,878.74	$ 53,444.13	$ 75,015.54†	$293,338.41	$ 58,955.99	$ 3,204.76	$ 7,385.94	$223,791.72
17,023.75*	.....	54,591.77	37,568.02	13,459.60	.....	.....	24,108.42
38,964.08	233.04	.....	39,197.12	2,678.01	482.82	.....	36,036.29
1,048.71*	1,566.84	.....	518.13	518.13	.....	.....	.....
3,914.55	.....	.....	3,914.55	901.11	.....	.....	3,013.44
14,982.21	.....	.....	14,982.21	.....	.....	.....	14,982.21
2,557.00	204.10	.....	2,761.10	1,805.00	.....	.....	956.10
2,179.70	1,246.85	10,378.02	13,804.57	712.50	.....	.....	13,092.07
1,532.74*	.....	.....	1,532.74*	24.08	.....	.....	1,556.82*
2,102.19	.....	.....	2,102.19	407.66	.....	.....	1,694.53
49.19	.....	.....	49.19	49.19	.....	.....	.....
(210,022.46)	(56,694.96)	(139,985.33)	(406,702.75)	(79,511.27)	(3,687.58)	(7,385.94)	(316,117.96)
24,607.31	.....	.....	24,607.31	.....	.....	.....	24,607.31
580.83	.....	.....	580.83	.....	.....	.....	580.83
(25,188.14)	.....	.....	(25,188.14)	.....	.....	.....	(25,188.14)
45.00	.....	.....	45.00	45.00	.....	.....	.....
127.70	.....	.....	127.70	127.70	.....	.....	.....
4.16	.....	.....	4.16	4.16	.....	.....	.....
.30	.....	.....	.30	.30	.....	.....	.....
3,908.50	2,059.90	.....	5,968.40	.....	.....	5,968.40	.....
265.03*	814.28	.....	549.25	.....	.....	549.25	.....
217.15	48.93	.....	266.08	.....	.....	266.08	.....
201.47	168.85	.....	370.32	.....	.....	370.32	.....
271.63	35.00	.....	306.63	.....	.....	306.63	.....
344.92	67.50	.....	412.42	.....	.....	412.42	.....
41.30	146.90	.....	188.20	.....	.....	188.20	.....
32.99*	112.00	.....	79.01	.....	.....	79.01	.....
107.63	.....	.....	107.63	107.63	.....	.....	.....
(4,971.74)	(3,453.36)	.....	(8,425.10)	(284.79)	.....	(8,140.31)	.....
811.11	.....	2,978.75	3,789.86	3,789.86	.....	.....	.....
812.00*	.....	1,124.66	312.66	312.66	.....	.....	.....

Schedule B-3

Account	Cash Balance July 1, 1942	Cash Receipts	Intramural Credits	Total Credits	Disbursements
Currier Hall	2,268.99	143,352.97	39,270.42*	106,351.54	100,501.27
Eastlawn	590.55*	12,805.98	2,697.78*	9,517.65	9,549.44
High School Cafeteria		2,167.68	17.73*	2,149.95	2,149.95
Iowa Union Dining Service	954.23	101,722.44	14,498.85	117,175.52	117,076.28
Currier Hall Soda Shop		11,226.96	3,219.96*	8,007.00	8,020.76
Sub-total	(4,476.63)	(443,287.97)	(*43,473.19)	(404,291.41)	(398,388.34)
4. Iowa Union House Operation					
Lounge Room	3,663.40	2,060.54	3,618.50	9,342.44	4,304.59
Union Fund	5,884.78	144.45	49,689.01	55,718.24	52,554.61
Sub-total	(9,548.18)	(2,204.99)	(53,307.51)	(65,060.68)	(56,859.20)
5. Other Enterprises					
Tennant Properties	1,144.84	4,649.12	2,978.00	8,771.96	3,447.94
Sub-total	(1,144,84)	(4,649.12)	(2,978.00)	(8,771.96)	(3,447.94)
6. U. S. Naval Aviation Pre-Flight School					
Rentals			229,448.30	229,448.30	226,181.49
Quadrangle House Operation	2,539.20		72,158.59	74,697.79	74,697.79
Hillcrest House Operation	738.43		58,704.52	59,442.95	59,442.95
U.S. Navy Commissiong Account					
Alterations and Equipment		165,654.94	28,655.53	194,310.47	201,982.94
New Classroom Building	19,935.10*	96,634.14	4,587.80	81,286.84	81,286.84
Quadrangle Galley and Mess	4,287.63*	10,654.99	432,264.28	438,631.64	433,414.80
Hillcrest Galley and Mess	3,601.93*	19,175.71	320,493.53	336,067.31	333,936.18
Due University for Current Operations	75,104.83*	1,029,563.23		954,458.40	1,044,845.43
Classroom Building Operation			8,431.57	8,431.57	8,431.57
Field House Operation			67,426.82	67,426.82	67,426.82
Drill and Recreational Area			8,891.88	8,891.88	8,891.88
Field House Depreciation and Rental Reserve			58,079.02	58,079.02	43,204.15
Officers Quarters †	200.00	9,283.37	7,290.48	16,773.85	16,773.85
House & Athletic Laundry			69,588.00	69,588.00	63,706.41
Sub-total	(*99,451.86)	(1,330,966.38)	(1,366,020.32)	(2,597,534.84)	(2,664,223.10)
7. U. S. Army Meteorology Program—C					
Rentals			$ 60,829.11	$ 60,829.11	$ 53,450.34
Commons Hou-e Operation		$ 87.50	8,782.70	8,870.20	8,870.20
Activation & Equipment					5,355.88
Hospitalization			2,000.00	2,000.00	2,000.00
Due University for Accounts Receivable		63,217.75	49.25	63,267.00	84,638.7
Sub-total		(63,305.25)	(71,661.06)	(134,966.31)	(154,315.12)
8. U. S. Army Meteorology Program—B					
Housing & Instrucotinal Control			12,417.16	12,417.16	11,639.28
East Hall			720.24	720.24	720.24
Phi Kappa Psi			50.29	50.29	50.29
Hospitalization			186.52	186.52	186.52
Gables House			203.91	203.91	203.91
Activatoin & Equipment					5,772.46
Due University for Accounts Receivable					23,422.18
Sub-total			(13,578.12)	(13,578.12)	(41,994.88)

† Includes following houses:
81 Riverside
30 Byington Road
26 Byington Road
20 Byington Road

* Indicates deduction

—Continued

Cash Balance June 30, 1943	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Libility	Unearned Income	Net Total
5,850.27	4,479.11	911.60	11,240.98	2,247.54	105.19	8,888.25	.....
31.79*	.....	42.14	10.35	10.35	.....	.....	.....
99.24	.....	1,889.90	1,989.14	1,000.61	253.57	734.96	.....
13.76*	.....	168.51	154.75	154.75	.....	.....	.....
(5,903.07)	(4,479.11)	(7,115.56)	(17,497.74)	(7,515.77)	(358.76)	(9,623.21)	.....
5,037.85	35.00	.....	5,072.85	53.00	.....	.....	5,019.85
3,163.63	.....	.....	3,163.63	74.30	.....	.....	3,089.33
(8,201.48)	(35.00)	.....	(8,236.48)	(127.30)	.....	.....	(8,109.18)
5,324.02	35.00	.....	5,359.02	70.00	.....	.....	5,289.02
(5,324.02	(35.00)	.....	(5,359.02)	(70.00)	.....	.....	(5,289.02)
3,266.81	.....	.....	3,266.81	.....	3,266.81	.....	.....
7,672.47*	7,672.47	.....	.....	.....	.....	.....	.....
5,216.84	.....	3,595.02	8,811.86	8,811.86	.....	.....	.....
2,131.13	.....	3,997.75	6,128.88	6,128.88	.....	.....	.....
90,387.03*	90,387.03	.....	.....	.....	.....	.....	.....
14,874.87	.....	.....	14,874.87	.....	.....	.....	14,874.87
5,881.59	.....	.....	5,881.59	.....	5,881.59	.....	.....
(*66,688.26)	(98,059.50)	(7,592.77)	(38,964.01)	(14,940.74)	(9,148.40)	.....	(14,874.87)
$ 7,378.77	.....	.....	$ 7,378.77	.....	$ 7,378.77	.....	.....
5,355.88*	5,355.88	.....	.....	.....	.....	.....	.....
21,371.70*	21,371.70	.....	.....	.....	.....	.....	.....
(*19,348.81)	(26,727.58)	.....	(7,378.77)	.....	(7,378.77)	.....	.....
777.88	.....	.....	777.88	.....	777.88	.....	.....
5,772.46*	5,772.46	.....	.....	.....	.....	.....	.....
23,422.18*	23,422.18	.....	.....	.....	.....	.....	.....
(*28,416.76)	(29,194.64)	.....	(777.88)	.....	(777.88)	.....	.....

Schedule B-3

Account	Cash Balance July 1, 1942	Cash Receipts	Intramural Credits	Total Credits	Disbursements
9. Army Specialized Training Program					
Housing & Instructional Control			71,153.12	71,153.12	50,787.91
Fraternity Administration		47.46	1,384.58	1,432.04	283.86
Activation & Equipment					5,429.82
Hospitalization			2,419.35	2,419.35	2,419.35
Due University for Current Operation					103,467.23
Phi Kappa Sigma House		1.10	593.25	594.35	594.35
Phi Gamma Delta House		.60	614.10	614.70	614.70
Alpha Tau Omega House		50.60	550.89	601.49	601.49
Delta Upsilon House		.60	551.15	551.75	551.75
Sigma Nu House		.60	575.84	576.44	576.44
Theta Xi House		.60	501.87	502.47	502.47
Phi Delta Theta House		.60	733.04	733.64	733.64
Beta Theta Pi House		.60	627.18	627.78	627.78
Sigma Chi House			594.09	594.09	594.09
Delta Chi House		.60	532.15	532.75	532.75
Sub-total		(103.36)	(80,830.61)	(80,933.97)	(168,317.63)
10. R.O.T.C. Training Program					
Housing & Instructional Control			763.90	763.90	605.17
Kellogg House Operation		30.92	605.17	636.09	636.09
Hospitalization			120.83	120.83	120.83
Due University for Accounts Receivable					3,904.71
Sub-total		(30.92)	(1,489.90)	(1,520.82)	(5,266.80)
11. U. S. Army Medical & Dental Program					
Sigma Alpha Epsilon					18.69
Sub-total					(18.69)
12. Commons Mess		305.52	27,050.25	27,355.77	28,200.64
13. Union Mess		249.98	45,093.98	45,343.96	43,798.17
Sub-total (B)	(*76,664.65)	(1,998,124.24)	(1,737,532.11)	(3,658,991.70)	(3,814,304.49)
C. Stores, Service and Revolving Accounts					
1. Stores Departments					
General Stores	$ 92,898.28*	$ 9,073.61	$ 663,958.37	$ 580,133.70	$ 815,600.72
Physical Plant Stores	10 073.95*	2.10	24,137.74	14,065.89	25,417.10
Physical Plant Coal Inventory	27,885.77*	16.50	186,807.07	158,937.80	186,077.81
Postal Stores	6,773.20*		22,775.65	16,002.45	17,539.91
Drug Stores	5,708.27*	17,680.13	52,220.14	64,192.00	54,815.63
Chemistry Stores	9,973.88*		9,973.88		
Sub-total	(*153,313.35)	(26,772.34)	(959,872.85)	(833,331.84)	(1,099,451.17)
2. Service Departments					
Animal Account	1,447.96		979.47	2,427.43	880.59
Drafting Bureau	682.46	303.53	766.80	1,752.79	1,448.70
Laundry Service	2,019.97	49,748.93	127,346.82	179,115.72	123,366.88
Mailing Service	121.42*	357.94	9,223.78	9,460.30	8,775.73
Physical Plant Job Sysrem	140,275.96*	2,986.06	324,952.75	187,662.85	268,661.08
Physical Plant Jobs Overhead	193.86	107.73	14,978.63	15,280.22	12,127.87
Physiology-Pharmacology Shop	2,918.60	2,118.87	1,839.61	6,877.08	2,288.54
Printing Service	8,552.18*	8,183.56	48,844.82	48,476.20	50,462.90
Statistical Service	4,519.45	806.50	44,902.65	50,228.60	42,834.07
Sub-total	(*137,167.26)	(64,613.12)	(573,835.33)	(501,281.19)	(510,846.36)
3. Miscellaneous Revolving Accounts					
Accounts Receivable Advances	798.72*	24,558.08	191.41	23,950.77	25,928.89
Iowa Annotations on the Conflict of Laws	185.69*	45.00		140.69*	
Law Revolving Book Account	748 70	203.27		951.97	104.3*

* Indicates deduction.

—Continued

Cash Balance June 30, 1943	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Libility	Unearned Income	Net Total
20,365.21	.....	.....	20,365.21	.....	20,365.21	.....	.....
1,148.18	.....	.....	1,148.18	.....	1,148.18	.....	.....
5,429.82*	5,429.82	.....	.....	.....	.....	.....	.....
103,467.23*	103,467.23	.....	.....	.....	.....	.....	.....
(*87,383.66)	(108,897.05)	.....	(21,513.39)	.....	(21,513.39)	.....	.....
158.73	.....	.....	158.73	.....	158.73	.....	.....
3,904.71*	3,904.71	.....	.....	.....	.....	.....	.....
(*3,745.98)	(3,904.71)	.....	(158.73)	.....	(158.73)	.....	.....
18.69*	.....	.....	18.69*	.....	.....	.....	18.69*
(*18.69)	.....	.....	(*18.69)	.....	.....	.....	(*18.69)
844.87*	.....	2,188.40	1,343.53	1,343.53	.....	.....	.....
1,545.79	.....	3,415.68	4,961.47	4,961.47	.....	.....	.....
(*155,312.79)	(274,785.95)	(20,312.41)	(139,785.57)	(29,243.60)	(39,335.93)	(17,763.52)	(53,442.52)
$ 235.467.02*	$ 680.50	$269,473.79	$ 34,687.27	$ 3,513.60	.....	.....	$ 31,173.67
11,351.21*	.....	47,409.59	36,058.38	612 18	.....	.....	35,446.20
27,140.01*	.....	27,140.01	.....	.....	.....	.....	.....
1,537.46*	.....	1,537.46	.....	.....	.....	.....	.....
9,376.37	51.41	34,316.74	43,744.52	496.54	.....	.....	43,247.98
(*266,119.33)	(731.91)	(379,877.59)	(114,490.17)	(4,622.32)	.....	.....	(109,867.85)
1,546.84	.....	210.66	1,757.50	4.50	.....	.....	1,753.00
304.09	16.05	77.68	397.82	.....	.....	.....	397.82
55,748.82	.....	.....	55,748.84	6,234.54	.....	.....	49,514.30
684.57	995.80	532.44	2,212.81	68.00	.....	.....	2,144.81
80,998.23*	186.28	80,811.95	.....	.....	.....	.....	.....
3,152.35	7.42	.....	3,159.77	.....	.....	.....	3,159.77
4,588.54	242.30	197.21	5,028.05	.24	.....	.....	5.027.81
1,986.70*	219.07	9,951.99	8,184.36	155.54	.....	.....	8,028.82
7,394.53	174.94	9,415.75	16,985.22	1,438.10	.....	.....	15,547.12
(*9,565.17)	(1,841.86)	(101,197.68)	(93,474.37)	(7,900.92)	.....	.....	(85,573.45)
1,978.12*	1,978.12	.....	.....	.....	.....	.....	.....
140.69*	.....	140.69	.....	.....	.....	.....	.....
847.63	.....	2,688.88	3,536.51	.....	.....	.....	3,536.51

Schedule B-3

Account	Cash Balance July 1, 1942	Cash Receipts	Intramural Credits	Total Credits	Disbursements
Materials Testing Laboratory	125.86	24.00	.....	149.86	.....
Sub-total	(*109.85)	(24,830.35)	(191.41)	(24,911.91)	(26,033.23)
Sub-total (C)	(*290,590.46)	(116,215.81)	(1,533,899.59)	(1,359,524.94)	(1,636,330.76)
D. Revolving Advanced Fund	235,098.00*	225.00	.....	234,873.00*	1,490.00
Total (A-D, inclusive)	$ 422,334.51*	$3,925,583.11	$3,393,801.03	$6,897,049.63	$7,355,508.78
Revolving Advanced Fund	235,098.00	1,490.00	.....	236,588.00	225.00
GRAND TOTAL	$ 187,236.51*	$3,927,073.11	$3,393,801.03	$7,133,637.63	$7,355,733.78

* Indicates deduction.

—Continued

Cash Balance June 30, 1943	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Libility	Uncarned Income	Net Total
149.86	.....	.....	149.86	.....	.....	.....	149.86
(*1,121.32)	(1,978.12)	(2,829.57)	(3,686.37)	.....	.....	.....	(3,686.37)
(*276,805.82)	(4,551.89)	(483,904.84)	(211,650.91)	(12,523.24)	.....	.....	(199,127.67)
236,363.00*	.....	.....	236,363.00*	.....	.....	.....	236,363.00*
$ 458,459.15*	$336,032.80	$644,202.58	$521,776.23	$121,278.11	$43,023.51	$25,149.46	$332,325.15
236,363.00	.....	.....	236,363.00	.....	.....	.....	236,363.00
$ 222,096.15*	$336,032.80	$644,202.58	$758,139.23	$121,278.11	$43,023.51	$25,149.46	$568,688.15

Schedule B-3a

UNIVERSITY HOSPITAL
BALANCE SHEET
As of June 30, 1943

ASSETS

Cash (Schedule B-3)			
Current Cash Account	$164,878.74		
Stores Cash Account	17,023.75*	$147,854.99	
Due from State Comptroller (Schedule F-1)			
For Excess Quota Indigent Patients			
Paid by Countes	7,250.09		
Paid by F.E.R.A.	2,369.52	9,619.61	$157,474.60
United States of America Certificate of Indebtedness Due April 1, 1944			75,015.54
Cash Working Advance from University Treasurer			3,500.00
Due from U. S. Maternal and Child Health Services			377.85
Due from United States Crippled Children's Fund			5,936.50
Due from U. S. C. C. Convalescent Home			518.13
Due from Psychopathic Hospital			1,327.76
Accounts Receivable Private and Cost Patients			35,664.28
Inventory of Stores			54,591.77
			$334,406.43

LIABILITIES AND WORKING RESERVE

Due University Treasurer for Cash Working Advance			$ 3,500.00
Due Radiology Fee Fund			1,722.00
Liability for Unused Meal Book Coupons			415.94
Unearned Income—Nurses' Fees			6,970.00
Sales Tax Collections held for Transmittal to State Treasurer			45.90
Reserve for Future Repairs and Replacements			75,015.54
Reserve for Deposits and Orders Outstanding			
Deposits and Other Liabilities	$ 1,436.86		
Orders Outstanding—General	58,955.99		
Orders Outstanding—Stores	13,459.60		73,852.45
Reserve for Working Balance			82,628.55
Reserve for Accounts Receivable			35,664.28
Reserve for Inventory of Stores			54,591.77
			$334,406.43

SUMMARY OF WORKING BALANCE

Working Balance Forward July 1, 1942 (Including Deposits, Orders Outstanding and Sales Tax held for Transmittal)			$149,831.04
Add: Excess of Income over Disbursements (Schedule B-3a1)			88,338.81
			238,169.85
Deduct: Excess of Stores Purchased over Stores Charged to Expense	$ 6,627.41		
Reserve for Future Repairs and Replacements	75,015.54		81,642.95
			156,526.90
Deduct: Reserve for Deposits, Orders Outstanding and Sales Tax Collection held for Transmittal			73,898.35
Reserve for Working Balance June 30, 1943			$ 82,628.55

* Indicates deduction.

Schedule B-3a1

UNIVERSITY HOSPITAL
STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1943

RECEIPTS

Medical and Surgical Treatment of Indigent Patients (Schedule F-1)			
State Appropriation		$1,000,000.00	
Collected from Patients through StateComptroller's Office		198.00	$1,000,198.00
Treatment of Over-Quota Indigent Patients (Schedule F-1)			
Paid by Counties		9,363.90	
Paid by Federal Goverment through F.E.R.A.		2,536.34	11,900.24
Income from Private and Cost Patients			415,106.84
Income from U. S. Materna! and Child Heath Services			4,958.78
Income from U. S. Crippled Children's Fund			44,869.59
Reimbursement for Supplies and Service Furnished to Psychopathic Hospital			12,048.61
Income from Psychopathic Cases			7,360 62
Income from Cafeteria Operation			23,026.35
Income from U. S. Crippled Children's Convalescent Home			6,782.11
Sales Tax Collected			453.27
Student Nurses' Maintenance Fees			19,980.00
U. S. Public Health Service for Nurses' Training			24,188.95
Blood Plasma			2,016.31
U. S. Navy Hospitalization			12,611.05
Miscellaneous Sources			5,050.63
Total Income (To Schedule B-1)			$1,590,551.35

Schedule B-3a1—Continued
EXPENDITURES

	Salaries	Equipment	Other Expense	Total
Administration				
Salaries	$ 19,542.12			$ 19,542.12
Office Equipment and General Expense		$ 268.25	$ 5,651.56	5,919.81
Sub-total	(19,542.12)	(268.25)	(5,651.56)	(25,461.93)
General				
Business	17,948.48			17,948.48
Registration and Admission	8,855.66			8,855.66
Quota Clerks	2,125.73			2,125.73
Record Room	6,887.74			6,887.74
Vacation and Sick Relief	7,105.21			7,105.21
Postage			4,325.53	4,325.53
Telephone and Telegraph	5,465.66		15,881.09	21,346.75
Stores and Supplies	6,435.93			6,435.93
Printing			9,306.46	9,306.46
Statistical Service			7,721.68	7,721.68
Freight and Express			2,625.52	2,625.52
Social Service	23,913.24			23,913.24
Local Transportation			145.30	145.30
Travel Administration Officers			83.51	83.51
Hostess	1,166.78			1,166.78
Field Representative	1,680.00	935.00	651.46	3,266.46
Clinical Secretaries	7,113.65			7,113.65
Sub-total	(88,698.08)	(935.00)	(40,740.55)	(130,373.63)
Maintenance				
Plant Maintenance and Alterations	5,582.86		10,895.16	16,478.02
Electricity, Heat, Water, and Gas			66,574.65	66,574.65
Elevator Maintenance			4,284.00	4,284.00
Sewer Rental			2,733.51	2,733.51
Sub-total	(5,582.86)		(84,487.32)	(90,070.18)
Nursing and Professional Care				
Diagnostic and Therapeutic Expense		3,498.76	25,320.80	28,819.56
Nursing Care	214,406.86	80.00	14,311.23	228,798.09
Surgical Dressing and Bandage Room	1,983.78		16,137.70	18,121.48
Oxygen Therapy			8,691.85	8,691.85
Anaesthesia	12,347.80	494.65	6,707.62	19,550.07
Blood Donors			7,121.46	7,121.46
Drugs and Pharmaceuticals			45,346.94	45,346.94
Friedman's Tests			359.69	359.69
Interns and Physicians	16,667.81			16,667.81
Barbers	3,049.12			3,049.12
Ophthalmology Technician	553.16			553.16
Physiotherapy	14,537.94			14,537.94
Sub-total	(263,546.47)	(4,073.41)	(123,997.29)	(391,617.17)
Nutrition				
Foodstuffs			305,951.74	305,951.74
General Nutrition	84,569.19	108.28	14,529.07	99,206.54
Pasteurizing Plant	3,132.32	456.68	2,001.77	5,590.77
Sub-total	(87,701.51)	(564.96)	(322,482.58)	(410,749.05)
Housekeeping				
Director and Matrons, Nurses' Home	2,680.65			2,680.65
General Housekeeping	67,603.30	148.18	17,282.89	85,034.37
Household Furnishings		3,259.70	4,330.40	7,590.10
Textiles and Sewing Room		29.70	6,020.22	6,049.92
Bedding Supplies			4,054.49	4,054.49
Professional Staff Wearing Apparel			4,657.48	4,657.48
Patients' Wearing Apparel			2,948.27	2,948.27
Laundry			46,712.02	46,712.02
Sub-total	(70,283.95)	(3,437.58)	(86,005.77)	(159,727.30)
Auxiliary Departments				
Radiology	21,447.54	42.05	26,264.13	47,753.72
Brace Shop	13,233.62		8,368.53	21,602.15

Schedule B-3a1—Conftinued

	Salaries	Equipment	Other Expense	Total	
Preventive Medicine, Hygiene and Bacteriology	7,443.44	.....	1,000.00	8,443.44	
Pathology Laboratory	6,515.27	.....	900.00	7,415.27	
Tumor Clinic	1,938.89	.....	.....	1,938.89	
Allergy Clinic	1,353.01	.....	.....	1,353.01	
Blood Laboratory	5,703.78	.....	.....	5,703.78	
Intravenous Laboratory	1,200.79	.....	.....	1,200.79	
Pathological Chemistry, Electro-cardiograph and Basal Metabolism	7,264.95	.....	.....	7,264.95	
Psychological Tests	620.00	.....	.....	620.00	
Central Laboratory	2,750.32	.....	.....	2,750.32	
Sub-total	(69,471.61)	(42.05)	(36,532.66)	(106,046.32)	
Non-Professional and Miscellaneous					
Library	1,303.60	.....	187.67	1,491.27	
Perkins School	1,854.20	.....	54.99	1,909.19	
Photographs	.....	.....	843.35	843.35	
Corrective Apparatus, Orthopedic	.....	.....	4,264.30	4,264.30	
Corrective Apparatus, General	.....	.....	2,842.97	2,842.97	
Corrective Apparatus, Eye	.....	.....	2,334.44	2,334.44	
Federal Nurses Training	.....	.....	5,801.46	5,801.46	
Other Expense	.....	.....	2,989.37	2,989.37	
Sub-total	(3,157.80)	.....	(19,318.55)	(22,476.35)	
Non-Operating					
Transportation					
Hospital Car	46,909.14	3,844.80	60,417.75	111,171.69	
Other	.....	.....	14,546.08	14,546.08	
Out-Patients' Hotel and Taxi	.....	.....	351.45	351.45	
Blood Plasma Project	.....	394.09	1,422.36	1,816.45	
Refunds to Patients	.....	.....	14,804.83	14,804.83	
Examination Fees for Referring Physicians	.....	.....	22,605.00	22,605.00	
Sales Tax Transmitted to State Treasurer	.....	.....	395.11	395.11	
Sub-total	(46,909.14)	(4,238.89)	(114,542.58)	(165,690.61)	
Grand Total Expenditures (To Schedu e B-2)	$654,893.54	$ 13,560.14	$833,758.86	$1,502,212.54	
Total Disbursements	.....	.....	.....	.....	$1,502,212.54
Excess of Income over Disbursements	.....	.....	.....	.....	$ 88,338.81

Schedule B-3a2

UNITED STATES CRIPPLED CHILDREN'S CONVALESCENT HOME

(Operated in conjunction with University Hospital)

OPERATING STATEMENT

For Year Ended June 30, 1943

Income (To Schedule B-1)		$ 18,682.09
Expenditures		
Office Expense	$ 44.76	
Supplies	895.15	
Repairs	171.21	
Salaries	9,804.29	
Patients' Meals, Employees' Perquisites and Garage Rent	6,725.16	
Heat, Light, Water and Sewer Rental	483.03	
Laundry	465.12	
Sundry	93.37	
Total Expenditures (To Schedule B-2)		$ 18,682.09
Reconciliation:		
Unpaid Supply Orders in Process	$ 518.13	
Due from United States Crippled Children's Fund (June bills)	1,566.84*	
Debit Balance June 30, 1943	$ 1,048.71*	

* Indicates deduction.

Schedule B-3b
PSYCHOPATHIC HOSPITAL
BALANCE SHEET

As of June 30, 1943

Cash (Schedule B-3)			$ 38,964.08
Petty Cash Advance			175.00
Accounts Receivable			
Physical Therapy, Meals, and Miscellaneous	$ 152.02		
From Counties for Transportation	81.02		233.04
			$ 39,372.12
Due University Treasurer for Petty Cash Advance			$ 175.00
Reserves			
For Accounts Receivable	$ 233.04		
For Supplies and Maintenance			
Meals at University Hospital	$ 1,327.76		
Orders Outstanding	1,350.25		
Patients' Deposits	482.82		
General	35,803.25	38,964.08	39,197.12
			$ 39,372.12

Schedule B-3b1
PSYCHOPATHIC HOSPITAL
STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1943

RECEIPTS

SCHEDULE B-3b1		
Balance Forward July 1, 1942		$ 21,174.15
Receipts		
State Appropriation 49th G. A. (Schedule F-1)	$ 108,000.00	
Hospital Collections	26,883.77	
Total Receipts (To Schedule B-1)		134,883.77
Total Available		$ 156,057.92

(Schedule B-3b1—Continued

EXPENDITURES

Administrative Expense	Salaries	Other Expense	Total	
Clerical Salaries	$ 9,835.89	$.....	$ 9,835.89	
Telephone and Telegraph		470.43	470.43	
Office Expense		1,688.51	1,688.51	
Employees' Travel Expense		19.60	19.60	
Test Material		53.78	53.78	
Sub-total	(9,835.89)	(2,232.32)	(12,068.21)	
Departmental Expense Professional				
Medical and Nursing Supplies		1,610.32	1,610.32	
Physicians' Salaries	18,142.95	.....	18,142.95	
Psychometrists' Salaries	1,835.88	.....	1,835.88	
Nursing Salaries	28,124.19	.....	28,124.19	
Social Service	6,687.59	45.92	6,733.51	
Laboratory Expense	1,591.64	12.81	1,604.45	
Games, Books, Newspapers		259.77	259.77	
Patients' Care		631.96	631.96	
Sub-total	(56,382.25)	(2,560.78)	(58,943.03)	
Departmental Expense Non-Professional				
Occupational Therapy	2,506.99	914.32	3,421.31	
Foodstuffs	2,628.13	386.50	3,014.63	
Patients' and Staff Meals		16,110.44	16,110.44	
Housekeeping	6,170.26	1,255.95	7,426.21	
Textiles and Bedding		494.47	494.47	
Sub-total	(11,305.38)	(19,161.68)	(30,467.06)	
Maintenance and Services				
Sewage Disposal		217.94	217.94	
Laundry		1,094.36	1,094.36	
Heat, Light, Water, and Gas		4,966.72	4,966.72	
Rent		240.00	240.00	
Freight and Express		18.52	18.52	
Insurance		137.35	137.35	
Plant Repair and Upkeep		4,693.48	4,693.48	
Equipment		1,418.36	1,418.36	
Sub-total		(12,786.73)	(12,786.73)	
Non-Operating Expenses				
Refunds		2,128.97	2,128.97	
Transportation of Patients and Escorts		699.84	699.84	
Sub-total		(2,828.81)	(2,828.81)	
Grand Total Expenditures (To Schedule B-2)	$ 77,523.52	$ 39,570.32†	$ 117,093.84	
Reserve for Maintenance			38,964.08	
Total				$ 156,057.92

† Includes Equipment carried to Schedule E-1, $1,418.36.

Schedule B-3c

UNIVERSITY EXTENSION DEPARTMENTS OPERATING STATEMENT

(See also Schedule B-3c1)

For Year Ended June 30, 1943

	Total	Visual Instruction	Correspondence Study	Contests and Conferences	Academic Meet
Cash Balance July 1, 1942	$ 16,304.47	$ 4,086.26	$ 9,475.26	$	$ 2,742.95
Income (To Schedule B-1)	70,683.22	12,378.10	25,465.66	183.35	32,656.11
Transfers	2,987.58	3,500.00	1,000.00*	487.58	
Total Available	89,975.27	19,964.36	33,940.92	670.93	35,399.06
Expended (To Schedule B-2)	65,083.93	16,049.81	15,971.13	670.93	32,392.06
Transferred to Other Accounts	3,437.58		2,987.58		450.00
Total Disbursements	68,521.51	16,049.81	18,958.71	670.93	32,842.06
Cash Balance June 30, 1943	$ 21,453.76	$ 3,914.55	$ 14,982.21		$ 2,557.00
Expenditures Classified					
Office Expense	$ 8,190.18	$ 359.42	$ 25.00	$ 39.88	$ 7,765.88
Printing	3,127.86	800.61		73.11	2,254.14
Travel	44.79	17.42		8.65	18.72
Salaries	6,910.82	1,778.19	261.44		4,871.19
Part Time Wages	21,938.70	1,754.66	13,841.80	244.66	6,097.58
Supplies	19,172.92	7,764.09	35.04	72.57	11,301.22
Repairs	194.58	187.97		4.86	1.75
Equipment	2,178.97	2,169.47			9.50
Refunds and Sundry	3,325.11	1,217.98	1,807.85	227.20	72.08
Total	$ 65,083.93	$ 16,049.81	$ 15,971.13	$ 670.93	$ 32,392.06

* Indicates deduction.

Schedule B-3c1

UNIVERSITY EXTENSION DEPARTMENTS
EDUCATIONAL RESEARCH BUREAU
OPERATING STATEMENT

For Year Ended June 30, 1943

Transfer from Academic Meet		$ 450.00
Income (To Schedule B-1)		21,608.00
Total Credits		$ 22,058.00
Expenditures (To Schedule B-2)		
Inventory July 1, 1942	$ 11,809.39	
Tests Purchased	13,501.13	$ 25,310.52
Less Inventory June 30, 1943		10,912.37
Net Cost of Tests Sold		$ 14,398.15
Royalties		977.08
Salaries and Wages		4,440.70
Freight, Express, Postage and Office Expense		2,352.56
Other Expense		385.37 22,553.86
Net Operating Loss		$ 495.86*

COMPARATIVE BALANCE SHEET

	June 30, 1942	June 30, 1943
Cash	$ 1,778.54	$ 2,179.70
Inventory at Cost	10,786.74	10,378.02
Accounts Receivable	1,460.69	1,246.85
Total	$ 14,025.97	$ 13,804.57
Accounts Payable	$ 438.04	$ 712.50
Net Worth	13,587.93	13,092.07
Total	$ 14,025.97	$ 13,804.57

* Indicates deduction.

Schedule B-3d

DRAMATIC ART LABORATORY
STATEMENT OF INCOME AND EXPENDITURES

For Year Ended June 30, 1943

	Academic Year		Summer Session	
Balance Forward July 1, 1942		$ 229.47*		$ 1,144.11*
Transfer for Okoboji Project				1,755.29
Income				
Ticket Sales	$ 7,236.30		$ 845.56	
Federal Tax	760.38		99.64	
Miscellaneous	27.23			
Allocations:				
From Tuitions			1,498.50	
From Student Activity Fees			2,027.38	
From Dramatic Arts	1,000.00			
Total Income (To Schedule B-1)		9,023.91		4,471.08
Total Available		$ 8,794.44		$ 5,082.26
Expenditures				
Salaries and Wages	2,247.00		300.00	
Royalties	635.00		165.00	
Scenery and Properties	1,181.19		562.29	

Costumes	284.72		497.49	
Publicity	543.02		199.20	
Programs and Office Supplies	579.94		138.76	
Books and Pictures	158.44		66.74	
Tickets and Sales Commissions	487.59		75.47	
House Management, Ushering and Ticket Taking	828.35		695.70	
Insurance	222.70			
Policing	266.19		130.84	
Federal Tax	751.70		144.08	
General	219.55		4.50	
Equipment (Schedule E1)	166.50			
Total Expenditures (To Schedule B-2)	8,571.89		2,980.07	
Transfer to Okoboji Project	1,755.29			
Total Disbursements		10,327.18		2,980.07
Balance June 30, 1943 (Debit Balance*)		$ 1,532.74*		$ 2,102.19
Orders in Process		24.08		407.66
Net Free Balance June 30, 1943 (Debit Balance)*		$ 1,556.82*		$ 1,694.53

Schedule B-3e

UNIVERSITY DINING SERVICE OPERATION SUMMARY OF INCOME AND EXPENDITURES

For Year Ended June 30, 1943

Balance Forward July 1, 1942—Canteen Accounts	$ 1,267.35
Income (To Schedule B-1)	455,357.70
Total Credits	$ 456,625.05
Expenditures	
Foodstuffs	156,372.12
Office Expense	1,846.87
Salaries	31,492.66
Wages	63,576.67
Table ervice Supplies	8,700.39
General Supplies	9,576.21
Merchandise for Resale	93,068.59
Repairs	5,172.84
Heat, Electricity, Water and Gas	10,507.70
Telephones	277.25
Laundry	3,651.68
Equipment Replacements (Schedule E1)	1,409.59
Miscellaneous	744.91
Board Payments Refunded	2,968.30
Sales Tax Transmitted to State Treasurer	1,971.38
Distribution of Canteen Profits to Navy	8,862.24
Total Expenditures (To Schedule B-2)	$ 400,199.40
Operating Profit	$ 56,425.65
Transferred to Dormitory Note and Interest Account (Schedule B-3e1)	$ 56,425.65

RECONCILIATION OF SUBSIDIARY ACCOUNTS TO GENERAL BOOKS

Deferred Income	$	8,888.25
Meal Book Liability		734.96
Sales Tax Liability		358.76
Accounts Payable		7,515.77
		17,497.74
Deduct:		
Inventory		7,115.56
Accounts Receivable		4,479.11
Cash Balance June 30, 1943	$	5,903.07

UNIVERSITY DORMITORY HOUSE OPERATION
SUMMARY OF INCOME AND EXPENDITURES

For Year Ended June 30, 1943

Income	
Room Rent	$ 121,007.26
Telephone and Guest Fees	6,689.63
Dormitory Office Services	21,485.43
Student Property Insurance	746.50
Quadrangle Barber Shop	1,466.17
Total Income (To Schedule B-1)	$ 151,394.99
Expenditures	
Office Expense	2,060.30
Salaries	30,711.23
Wages	12,159.94
General Supplies	5,365.29
Repairs	13,718.89
Heat, Electricity, Water and Gas	24,286.06
Telephones	12,996.77
Laundry and Dry Cleaning	13,202.27
Equipment Replacements (Schedule E-1)	3,536.60
Miscellaneous	4,908.21
Room Rent Refunded	3,809.62
Total Expenditures (To Schedule B-2)	$ 126,755.18
Operating Profit	$ 24,639.81
Transferred to Dormitory Note and Interest Account (Schedule B-3e1)	$ 24,639.81

RECONCILIATION OF SUBSIDIARY ACCOUNTS TO GENERAL BOOKS

Deferred Income	$ 8,140.31
Accounts Payable June 30, 1943	284.79
	8,425.10
Deduct:	
Accounts Receivable	3,453.36
Cash Balance June 30, 1943	$ 4,971.74

Schedule B-3e1

STATEMENT OF PRINCIPAL AND INTEREST PAYMENTS DORMITORY INDEBTEDNESS

For Year Ended June 30, 1943

Balance Forward July 1, 1942		$ 747.50
Income		
Net Income Dormitory House Operation (Schedule B-3e)	$ 24,639.81	
Net Income Dining Service Operation (Schedule B-3e)	56,425.65	
Rental U.S.N.A. Housing (Schedule B-3h)	26,991.47	
Rental U.S. Army Air Force Housing (Schedule B-3j)	1,786.00	
Rental R. O. T. C. Housing (Schedule B-3l)	230.13	
Transfer to Balance from Dormitory Repair and Replacement Account (Schedule B-3e2)	10,811.73	120,884.79
Total Available		$ 121,632.29
Expenditures		
Payments on Note Principal	100,000.00	
Interest	7,946.43	
Total Expenditures (To Exhibit B)	107,946.43	
Correction to 1941-42 Rental Charged U. S. Navy		
To U. S. N. A. Galley and Mess (Schedule B-3h) $ 10,063.09		
To U. S. N. A. Commissioning 3,041.94	13,105.03	
Total		121,051.46
Cash Balance June 30, 1943 Reserved for Accrued Interest to June 30, 1943 on Dormitory Indebtedness		$ 580.83

STATEMENT OF DORMITORY NOTES PAYABLE
As of June 30, 1943

Total Payable July 1, 1942	$ 448,500.00
Less: Payments in 1942-43	100,000.00
Notes Payable June 30, 1943	$ 348,500.00

Schedule B-3e2
STATEMENT OF DORMITORY REPAIRS AND REPLACEMENT ACCOUNT
For Year Ended June 30, 1943

	Sundry Credits & Equipment Sold	1941-42 Overcharge	Depreciation Equipment	Depreciation Building	Other Reserves	Total
Cash Balance July 1, 1942					$ 2,136.77	$ 2,136.77
Credits						
Receipts from U.S.N.A. Accounts (Schedule B-3h)						
Housing and use of Facilities		($ 170.08)	$ 9,179.27	$23,916.10	2,287.86	39,564.21
		(4,010.90)				
Galley and Mess			4,236.62		1,197.78	5,434.40
		(4,180.98)	(13,415.89)	(23,916.10)	(3,485.64)	(44,998.61)
Receipts from U.S. Army Air Force Meteorology C Housing (Schedule B-3j)			470.67		374.03	844.70
Receipts from R.O.T.C. Housing (Schedule B-31)			34.63		17.48*	17.15
Receipts from U.S. Army Air Force Meteorology B Activation	$ 483.83					483.83
Receipts from U.S. Army AST P Basic Housing (Schedule B-3m)			98.30			98.30
Activation	2,793.00					2,793.00
	(2,793.00)		(98.30)			(2,891.30)
Receipts from U.S. Army Mess Commons (Schedule B-3n)			182.33		62.30	244.63
Iowa Memorial Union (Schedule B-3p)			481.94		259.86	741.80
			(664.27)		(322.16)	(986.43)
Receipts from U.S. Navy Canteens						
Inventory					300.00	300.00
Repairs					864.87	864.87
					(1,164.87)	(1,164.87)
Receipts from W.T.S. Naval Aviation Housing Equipment Depreciation					45.39	45.39
Other Credits	1,519.59					1,519.59
Total Credits	$ 4,796.42	$ 4,180.98	$14,683.76	$23,916.10	$ 7,511.38	$55,088.64

	Equipment	Repairs & Replacements	Total	
Expenditures				
Currier Hall House		$ 3,323.06	$ 3,323.06	
Currier Hall Annex	$ 1,545.25	4.34	1,549.59	
Eastlawn House	595.00	1,601.77	2,196.77	
Quadrangle Canteen	215.56		215.56	
Student Commons House	899.64	.39	900.03	
U.S. Army Meteorology B Bedding East Hall		3,387.84	3,387.84	
U.S. Army A.S.T.P. Basic Bedding		2,948.40	2,948.40	
Total Expenditures (To Exhibit B)	3,255.45	11,265.80	14,521.25	
Correction to U.S.N.A. Commissioning for Overcharge on 1941-42 Depreciation				
Housing Equipment		$ 189.50		
Galley and Mess Equipment		88.17		
Buildings		4,870.68		
Total Transfer to U.S.N.A. Commissioning			5,148.35	
Transfer to Dormitory and Dining Service Notes and Interest Account			10,811.73	30,481.33
Cash Balance June 30, 1943				$24,607.31

* Indicates deduction.

Schedule B-3f

IOWA MEMORIAL UNION
LOUNGE ROOM AND UNION FUND

For Year Ended June 30, 1943

	Lounge Room	Union Fund	Total
Income			
Rentals	$ 5,686.44	$	$ 5,686.44
Allocation from Student Activity Fees		15,252.00	15,252.00
Allocation from Tuition—F.C.M. 3-26-26		10,333.00	10,333.00
—F.C.M. 2-18-43		23,000.00	23,000.00
Activity Fees from U. S Meteorology C Trainees		317.75	317.75
Rental of part of Union Building to U. S. Army		890.01	890.01
Other Income		40.70	40.70
Total Income (To Schedule B-1)	$ 5,686.44	$ 49,833.46	$ 55,519.90
Balance Forward July 1, 1942	3,649.00	5,846.73	9,495.73
Total Available	$ 9,335.44	$ 55,680.19	$ 65,015.63
Expense			
Wages	981.57	22.42	1,003.99
Supplies	352.56	149.99	502.55
Equipment (Schedule E-1)	305.10	1,080.00	1,385.10
Miscellaneous	365.45	.70	366.15
Repairs	52.34	269.51	321.85
Insurance	77.00		77.00
Physical Plant Set-Ups	2,127.37		2,127.37
Federal Admissions Taxes Transmission	54.20		54.20
Final Payment on Leasehold for Basement and First Floor, 2nd Unit		51,068.24	51,068.24
Total Expenditures (To Schedule B-2)	4,315.59	52,590.86	56,906.45
Balance	$ 5,019.85	$ 3,089.33	$ 8,109.18

RECONCILIATION OF SUBSIDIARY ACCOUNTS
WITH GENERAL ACCOUNTS

Balance (above)	$ 5,019.85	$ 3,089.33	$ 8,109.18
Deduct: Accounts Receivable	35.00		35.00
	4,984.85	3,089.33	8,074.18
Add: Accounts Payable	53.00	74.30	127.30
Cash Balance (See Schedule B-3)	$ 5,037.85	$ 3,163.63	$ 8,201.48

Schedule B-3g

RENTAL OF UNIVERSITY HOUSES

For Year Ended June 30, 1943

Balance July 1, 1942	$ 1,144.84	
Cash Receipts (To Schedule B-1)	7,627.12	$ 8,771.96
Expenditures		
Salaries	500.00	
Equipment (Schedule E-1)	250.20	
Repairs	884.80	
Fire and Tornado Insurance Premiums	191.55	
Heat Service	1,595.74	
Sundry Expenditures	25.65	
Total Expenses (To Schedule B-2)		3,447.94
Balance June 30, 1943		$ 5,324.02

Schedule B-3h

U. S. NAVY PRE-FLIGHT SCHOOL CONTRACT GALLEY AND MESS OPERATION

For Year Ended June 30, 1943

	Quadrangle	Hillcrest	Total
Debit Balance June 30, 1942	$ 6,099.68*	$ 3,963.41*	$ 10,063.09*
Correction from Dormitory Notes and Interest (Schedule B-3e1).	6,099.68	3,963.41	10,063.09
Income			
U. S. Naval Aviation Board			
1942-43 614,660 Days @ $1.21	461,977.79	281,760.81	743,738.60
Adjustment of June 1942 Cadet Board	40.84	62.08	102.92
Income U. S. Navy	(462,018.63)	(281,822.89)	(743,841.52)
Officers and Enlisted Men Board	4,235.05	25,518.97	29,754.02
Miscellaneous	45.66	32.52	78.18
Income (To Schedule B-1)	466,299.34	307,374.38	773,673.72
Total	$ 466,299.34	$307,374.38	$773,673.72
Expenditures			
Salaries	70,401.85	70,646.83	141,048.68
Current Repair (Reserve)	4,003.03	1,996.97	6,000.00
Utilities	8,849.94	5,861.25	14,711.19
Laundry	2,105.21	3,698.18	5,803.39
Food Costs	331,533.07	236,134.19	567,667.26
Office Expense and Telephone	472.17	403.64	875.81
General Supplies	4,522.60	5,005.74	9,528.34
Equipment (Schedule E-1)	46.81	229.98	276.79
Total Expenditures (To Schedule B-2)	$421,934.68	$323,976.78	$745,911.46
Other Charges with Credit to:			
General Fund (Schedule B-2n1) Administrative Expense	12,658.04	9,719.30	22,377.34
Dormitory Repairs and Replacements (Schedule B-3e2) Depreciation—Galley and Mess Equipment	2,226.87	2,009.75	4,236.62
Total Galley and Mess Operation Costs	436,819.59	335,705.83	$772,525.42
Balance Reserved in U. S. Navy Contract Account	29,479.75	28,331.45*	1,148.30
Total	$466,299.34	$307,374.38	$773,673.72

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1943	$ 8,811.86	$ 6,128.88	$ 14,940.74
Less: Inventory June 30, 1943	3,595.02*	3,997.75*	7,592.77*
Cash Balance June 30, 1943	$ 5,216.84	$ 2,131.13	$ 7,347.97

*Indicates deduction.

Schedule

U. S. NAVY PRE-FLIGHT HOUSING AND

For Year Ended

	Officers' Quarters	Quadrangle	Hillcrest
Balance July 1, 1942			
Income			
U. S. Navy for Cadet Housing Costs			
12 months @ $13,000.00			
3 months @ $100.00—Use of part of Golf Course			
U. S. Navy for Use of Facilities			
12 months @ $6,000.00			
Gross Income U. S. Navy			
U. S. Navy Officers—for Quarters			
Income (To Schedule B-1)			
Total Credits			
Expenditures			
Salaries and Wages	$ 2,295.60	$12,693.79	$ 8,800.11
Current Repair (Reserve)	4,640.68	6,000.00	6,000.00
Utilities	1,391.47	14,540.17	11,741.63
Telephone	893.10	767.50	377.71
Insurance	29.44	3,136.32	163.31
General Supplies	1,074.17	4,149.27	3,314.18
Equipment (Schedule E-1)	661.16	213.00	
Rent—81 Riverside Drive	900.00		
Rent—Golf Course			
Total Expenditures (To Schedule B-2)	$11,885.62	$41,500.05	$30,396.94
Other Charges as per Contract with Credit to:			
Dormitory Repairs and Replacements (Schedule B-3e2)			
Improvement Cost Advanced from Dormitory Account	4,010.90		
General Fund (Schedule B-2n1)			
Administrative Expense	476.89	1,245.00	911.91
Field House Depreciation and Use Reserve			
Depreciation Equipment (Schedule B-3h1)			
Dormitory Repairs and Replacements			
Depreciation Equipment (Schedule B-3e2)		4,752.58	4,426.69
Total Housing Costs	$16,373.41	$47,497.63	$35,735.54
Use of Facilities			
To Dormitory Notes and Interest (Schedule B-3e1)			
Normal Net Income		10,373.00	13,596.00
Pro-rata of Balance of Use Allowance		1,614.69	1,407.78
Sub-total		(11,987.69)	(15,003.78)
Dormitory Repair and Replacements (Schedule B-3e2)			
Depreciation on Buildings		15,212.47	80,703.63
Field House Depreciation and Use Reserve (Schedule B-3h1)			
Depreciation on Building			
Use of Building			
Pro-rata of Balance of Use Allowance			
Sub-total			
Total Use of Facilities		$27,200.16	$23,707.41
Correction to U. S. Navy Commissioning for Excess July 1, 1942 Balance		2,539.20	738.43
Total Charges	$16,373.41	$77,236.99	$60,181.38
Balance Reserved in U. S. Navy Contract Account			
Total			

B-3h

SCHOOL CONTRACT NOD 3012
USE OF FACILITIES

June 30, 1943

Navy Administration Building	Field House	Deduct 20% of Field House Chargeable to University	Net Field House	Drill Area	Deduct 20% of Drill Area Chargeable to University	Net Drill Area	Grand Total
							$ 3,277.63
							156,000.00
							300.00
							72,000.00
							(228,300.00)
							9,082.93
							$237,382.93
							$240,660.56
$2,656.81	$12,551.19	$ 2,510.22	$10,040.97	$ 5,358.76	$ 1,071.75	$ 4,287.01	$ 40,774.29
1,275.54	16,400.05	3,280.02	13,120.03	1,599.95	320.00	1,279.95	32,316.20
2,288.12	18,751.01	3,750.19	15,000.82	1,155.56	231.11	924.45	45,886.66
749.20	1,072.00		1,072.00				3,859.51
412.20	240.80	48.16	192.64				3,933.91
719.84	2,241.96	448.39	1,793.57	1,136.81	227.36	909.45	11,960.48
84.28	74.48	14.90	59.58				1,018.02
							900.00
				300.00		300.00	300.00
$8,185.99	$51,331.49	$10,051.88	$41,279.61	$ 9,551.08	$ 1,850.22	$ 7,700.86	$140,949.07
							4,010.90
245.58	1,238.39		1,238.39	231.02		231.02	4,348.79
	4,770.48	954.09	3,816.39	1,200.00	240.00	960.00	4,776.39
							9,179.27
$8,431.57	$57,340.36	$11,005.97	$46,334.39	$10,982.10	$ 2,090.22	$ 8,891.88	$163,264.42
							23,969.00
							3,022.47
							(26,991.47)
							23,916.10
	12,399.90	2,479.98	9,919.92				9,919.92
	12,399.90	2,479.98	9,919.92				9,919.92
	1,252.59		1,252.59				1,252.59
	(26,052.39)	(4,959.96)	(21,092.43)				(21,092.43)
	$26,052.39	$ 4,959.96	$21,092.43				$ 72,000.00
							3,277.63
$8,431.57	$83,392.75	$15,965.93	$67,426.82	$10,982.10	$ 2,090.22	$ 8,891.88	$238,542.05
							2,118.51
							$240,660.56

Schedule B-3h1

FIELD HOUSE DEPRECIATION AND USE RESERVE

For Year Ended June 30, 1943

Transfer from Operating Fund for Period April 9 to June 30, 1942		
Depreciation Field House	$ 2,228.58	
Use of Field House	2,228.59	
Depreciation Equipment	1,073.03	
Total (Schedule B-2n)		$ 5,530.20
Receipts		
Equipment Depreciation		
Field House	3,816.39	
Drill Area	960.00	
Building Depreciation		
Field House	9,919.92	
Building Use		
Field House	9,919.92	
Pro-rata of Balance of Use Allowance	1,252.59	
Repair Reserve	5,345.06	31,213.88
Total		36,744.08
Disbursements		
Allocation of Receipts for Use To Board in Control of Athletics		
For Period April 9 to June 30, 1942	4,011.80	
For Year Ended June 30, 1943	17,857.41	
Total (Exhibit B)		21,869.21
Balance June 30, 1943		$14,874.87

Schedule B-3j

U. S. ARMY AIR FORCE METEOROLOGY C CONTRACT HOUSING AND USE OF FACILITIES COMMONS HOUSE OPERATION

March 1, 1943 to June 30, 1943

INCOME		
U. S. Army		
Housing	$ 7,557.00	
Use of Facilities	1,786.00	$ 9,343.00
Receipts from Officers' Quarters		87.50
Total Income (To Schedule B-1)		$ 9,430.50
EXPENDITURES		
Salaries and Wages	1,352.48	
Repairs	833.33	
Utilities	1,846.32	
Office Expense and Telephone	90.84	
Insurance	243.06	
General Supplies	1,599.10	
Laundry	358.40	
Equipment (Schedule E-1)	97.37	
Total Expenditures (To Schedule B-2)	6,420.90	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Administration	192.63	
Dormitory Repair and Replacements (Schedule B-3e2)		
Depreciation Equipment	470.67	
Total Housing Costs	$ 7,084.20	
Dormitory Notes and Interest (Schedule B-3e1)		
Use of Commons Dormitory	1,786.00	
Total Charges	8,870.20	
Balance Reserved in U. S. Army Contract Account	560.30	$ 9,430.50

U. S. ARMY AIR FORCE METEOROLOGY C CONTRACT MEDICAL SERVICES

March 1, 1943 to June 30, 1943

INCOME		
U. S. Army @ $500.00 per month (Schedule B-1)		$ 2,000.00
EXPENDITURES		
Supplies	$ 83.39	
Hospitalization	1,515.68	
Dental Service	116.75	
Total Expenditures (To Schedule B-2)	1,715.82	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Reimbursement for part of cost of operating department of Student Health Service	284.18	
Total Medical Costs		$ 2,000.00

Schedule B-3k

U. S. ARMY AIR FORCE METEOROLOGY B CONTRACT HOUSING

May 12, 1943 to June 30, 1943

	East Hall	Gables	Phi Kappa Psi	Total
INCOME				
Allocation from Contract Account to cover Direct Expenditures (Schedule B-1)	$ 720.24	$ 203.91	$ 50.29	$ 974.44
EXPENDITURES				
Salaries and Wages	189.24	55.64		244.88
Repairs	37.82	23.35		61.17
Utilities	70.26	56.80		127.06
Office Expense		7.33		7.33
Laundry	95.81			95.81
General Supplies	327.11	60.79	50.29	438.19
Total Expenditures (To Schedule B-2)	$ 720.24	$ 203.91	$ 50.29	$ 974.44

U. S. ARMY AIR FORCE METEOROLOGY B CONTRACT MEDICAL SERVICES

May 12, 1943 to June 30, 1943

INCOME		
Allocation from Contract Account to cover Direct Expenditures (To Schedule B-1)		$ 186.52
EXPENDITURES		
Supplies	$ 9.67	
Hospitalization	176.85	
Total Expenditures (To Schedule B-2)		$ 186.52

Schedule B-3l

U. S. ARMY R. O. T. C. STUDENTS CONTRACT KELLOGG HOUSE

May 6, 1943 to June 30, 1943

INCOME		
U. S. Army		
Use of Facilities		$ 230.13
Maintenance and Operation		481.74
Total		(711.87)
Room Rent Collection		30.92
Total Income (To Schedule B-1)		$ 742.79
EXPENDITURES		
Salaries and Wages	$ 64.08	
Repairs (Reserve)	58.33	

Utilities	114.19	
Telephone	6.32	
General Supplies	85.52	
Laundry	32.07	
Total Expenditures (To Schedule B-2)	360.51	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Administration	10.82	
Dormitory Repairs and Replacements (Schedule B-3e2)		
Depreciation Equipment	34.63	
Total Housing Costs	405.96	
Dormitory Notes and Interest (Schedule B-3e1)		
Use of Kellogg	230.13	
Total Charges	636.09	
Balance Reserved in U. S. Army Contract Account	106.70	$ 742.79

U. S. ARMY R. O. T. C. STUDENTS CONTRACT MEDICAL SERVICES

May 6, 1943 to June 30, 1943

INCOME		
U. S. Army @ $145.00 per month		$ 120.83
EXPENDITURES—None (Bills not Cleared)		
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Reimbursement for part of cost of operating Student Health		$ 120.83

Schedule

U. S. ARMY SPECIAL TRAINING HOUSING

May 3, 1943 to

	Phi Kappa Sigma	Phi Gamma Delta	Alpha Tau Omega
INCOME			
U. S. Government			
Housing Costs	$ 845.29	$ 858.36	$ 850.29
Use of Facilities	458.32	440.00	350.00
Other Receipts	1.10	.60	50.60
Total Income (To Schedule B-1)	1,304.71	1,298.96	1,250.89
EXPENDITURES			
Salaries and Wages	150.82	152.55	142.14
Repairs (Reserve)	161.29	161.29	148.21
Utilities	17.00	17.31	34.00
Telephone	13.33	22.37	23.83
Laundry	23.35	23.61	26.26
General Supplies	156.75	120.24	116.22
Rentals	458.32	440.00	350.00
Total Expenditures (To Schedule B-2)	980.86	937.37	840.66
Other Charges with Credit to:			
Fraternity Administration (Schedule B-3m1)			
Administration	15.68	14.92	14.72
Depreciation Equipment	46.30	92.58	86.28
Dormitory Repairs and Replacements (Schedule B-3e2)			
Depreciation Equipment	9.83	9.83	9.83
Total Housing Costs	1,052.67	1,054.70	951.49
Reserved in U. S. Army Contract Account	252.04	244.26	299.40
Total	$ 1,304.71	$ 1,298.96	$ 1,250.89

U. S. ARMY SPECIAL TRAINING PROGRAM BASIC CONTRACT MEDICAL SERVICES

May 3, 1943 to June 30, 1943

INCOME		
U. S. Army @ $1,250.00 per month (To Schedule B-1)		$ 2,419.35
EXPENDITURES		
Office Supplies	$ 1.31	
General Supplies	148.11	
Hospitalization	1,221.70	
Total Expenditures (To Schedule B-2)	1,371.12	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Reimbursement for part of cost of operating Department of Student Health	1,048.23	
Total Medical Service Costs		$ 2,419.35

B-3m

PROGRAM BASIC CONTRACT COSTS

June 30, 1943

Delta Upsilon	Sigma Nu	Theta Xi	Phi Delta Theta	Beta Theta Pi	Sigma Chi	Delta Chi	Total
$ 822.55	$ 899.16	$ 914.16	$ 911.74	$ 927.71	$ 944.16	$ 856.26	$ 8,829.68
450.00	458.34	425.00	458.32	450.00	458.34	458.34	4,406.66
.60	.60	.60	.60	.60	.....	.60	55.90
1,273.15	1,358.10	1,339.76	1,370.66	1,378.31	1,402.50	1,315.20	13,292.24
135.22	128.77	136.40	124.69	132.31	116.39	121.63	1,340.92
161.29	161.29	161.29	161.29	161.29	161.29	161.29	1,599.82
8.00	47.69	7.50	146.91	31.75	43.89	17.90	371.95
13.00	13.00	13.00	11.00	11.00	16.10	11.50	148.13
25.02	22.30	31.68	26.35	27.30	13.69	14.06	233.62
129.28	114.41	59.22	139.16	123.41	87.02	121.65	1,167.36
450.00	458.34	425.00	458.32	450.00	458.34	458.34	4,406.66
921.81	945.80	834.09	1,067.72	937.06	896.72	906.37	9,268.46
14.15	14.62	12.27	18.28	14.61	13.15	13.44	145.84
55.96	64.53	71.28	96.13	116.28	132.73	61.45	823.52
9.83	9.83	9.83	9.83	9.83	9.83	9.83	98.30
1,001.75	1,034.78	927.47	1,191.96	1,077.78	1,052.43	991.09	10,336.12
271.40	323.32	412.29	178.70	300.53	350.07	324.11	2,956.12
$1,273.15	$ 1,358.10	$ 1,339.76	$ 1,370.66	$ 1,378.31	$ 1,402.50	$ 1,315.20	$13,292.24

Schedule B-3m1

U. S. ARMY SPECIAL TRAINING PROGRAM BASIC CONTRACT FRATERNITY ADMINISTRATION

May 1, 1943 to June 30, 1943

RECEIPTS		
Administration on Fraternity House Operation (Schedule B-3m)		$ 145.84
Depreciation on Fraternity Equipment (Schedule B-3m)		823.52
Repair Reserve on Fraternity House Operation		415.22
Commission on Pay Telephone		22.46
Refund—Fraternity Option		25.00
Total Credits		1,432.04
DISBURSEMENTS		
Repairs	$ .86	
Options to Rent Fraternity Houses	135.00	
Paid to a student for loss of personal effects	148.00	283.86
Cash Baanlce June 30, 1943		$ 1,148.18

Schedule B-3n

U. S. ARMY AIR FORCE COMMONS MESS FOR METEOROLOGY B AND C

March 1, 1943 to June 30, 1943

INCOME		
Meteorology C Mess		
22,505 days @ $1.17	$26,330.85	
Meteorology B Mess		
5,491 days @ $1.09	5,985.19	
Income from U. S. Army		$32,316.04
Officers and Enlisted Men	300.52	
Miscellaneous	5.00	305.52
Income (To Schedule B-1)		$32,621.56
EXPENDITURES		
Salaries and Wages	6,967.09	
Repairs	300.00	
Utilities	548.20	
Laundry	111.32	
Food Cost	17,443.04	
Office Expense	118.80	
General Supplies	893.53	
Total Expenditures (To Schedule B-2)	26,381.98	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Administration	791.46	
Dormitory Repairs and Replacements (Schedule B-3e2)		
Depreciation Equipment	182.33	
Total Messing Costs	27,355.77	
Balance Reserved in U. S. Army Contract Account	5,265.79	$32,621.56

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1943	$ 1,343.53
Less: Inventory June 30, 1943	2,188.40
Debit Balance June 30, 1943	$ 844.87

Schedule B-3p

IOWA MEMORIAL UNION ARMY MESS

May 3, 1943 to June 30, 1943

INCOME		
Special Training Program Basic Mess		
27,887-2/3 days @ $1.09		$30,397.62
R. O. T. C. Student Mess		
2,818 days @ $1.09		3,072.01
Meteorology B Mess		
5,319 days @ $1.09		5,797.71
Income from U. S. Army		(30,267.34)
W. T. S. Naval Aviation		
6,049 days @ $1.09	$ 6,593.41	
Deduct Refund of Balance	111.68	6,481.73
Officers' Meals		259.98
Income (To Schedule B-1)		$46,009.05
EXPENDITURES		
Salaries and Wages	9,852.24	
Repairs (Reserve	564.51	
Utilities	1,203.31	
Telephone	48.60	
Office Supplies	71.55	
General Supplies	1,015.59	
Laundry	388.12	
Food Cost	30,411.44	
Total Expenditures (To Schedule B-2)	43,555.36	
Other Charges with Credit to:		
General Fund (Schedule B-2n1)		
Administration	1,306.66	
Dormitory Repairs and Replacements (Schedule B-3e2)		
Depreciation Equipment	481.94	
Total Messing Costs	45,343.96	
Balance Reserved in U. S. Army Contract Account	665.49	$46,009.45

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1943	$ 4,961.47
Deduct: Inventory June 30, 1943	3,415.68
Cash Balance June 30, 1943	$ 1,545.79

Schedule B-3q

SUMMARY OF STORES DEPARTMENT OPERATIONS

For Year Ended June 30, 1943

(For Statement of Cash Transactions see Schedule B-3)

	Total	General Stores	Physical Plant Stores	Physical Plant Coal Stores	Postal Stores	Drug Stores	Chemistry Storse
Inventories July 1, 1942	$ 270,282.63	$ 133,700.22	$ 50,038.06	$ 27,885.77	$ 6,773.20	$ 41,911.50	$ 9,973.88
Purchases and Expense	1,094,074.74	810,533.10	25,245.10	186,077.81	17,539.91	54,678.82	.....
Adjustment to Balance to Iovestory June 30, 1943	1,725.00*	4,560.65*	4,345.91*	.....	.....	7,181.56	.....
Total	1,362.632.37	939,672.67	70,937.25	213,963.58	24,313.11	103,771.88	9,973.88
Less Stock Issued to Departments	986,645.19	673,031.98	24,139.84	186,823.57	22,775.65	69,900.27	9,973.88
Inventories June 30, 1943	$ 375,987.18	$266,640.69	$ 46,797.41	$ 27,140.01	$ 1,537.46	$ 33,871.61	.....
Analysis of Expenditures							
Salaries	24,916.39	16,638.71	.....	.....	.....	8,277.68	.....
Wages	13,329.56	11,459.06	657.80	.....	.....	1,212.70	.....
Office Expense	8,421.92	6,341.58	1,446.34	.....	.....	634.00	.....
Supplies	1,041,073.84	770,228.85	23,135.56	186,077.81	17,539.91	44,091.71	.....
Repairs	2,491.41	2,363.16	5.40	.....	.....	122.85	.....
Heat, Light and Water	1,252.55	1,252.55	.....	.....	.....	.....	.....
Sundry	2,589.07	2,249.19	.....	.....	.....	339.88	.....
Purchases and Expense	(1,094,074.74)	(810,533.10)	(25,245.10)	(186,077.81)	(17,539.91)	(54,678.82)	.....
Equipment (To Schedule E-1)	5,376.43	5,067.62	172.00	.....	.....	136.81	.....
Total Expenditures	$1,099,451.17	$ 815,600.72	$ 25,417.10	$ 186,077.81	$ 17,539.91	$ 54,815.63	.....

SUMMARY OF BALANCES

June 30, 1942							
Inventories:							
Stock	$ 278,795.06	$ 141,215.86	$ 50,617.88	$ 27,885.77	$ 6,773.20	$ 42,328.47	$ 9,973.88
Accounts Receivable	293.28	256.81				36.47	
Accounts Payable	8,805.71*	7,772.45*	579.82*			453.44*	
Net Inventories	(270,282.63)	(133,700.22)	(50,038.06)	(27,885.77)	(6,773.20)	(41,911.50)	(9,973.88)
Cash Overdraft	153,313.35*	92,898.28*	10,073.95*	27,885.77*	6,773.20*	5,708.27*	9,973.88*
Total	$ 116,969.28	$ 40,801.94	$ 39,964.11			$ 36,203.23	
June 30, 1943							
Inventories:							
Stock	379,877.59	269,473.79	47,409.59	27,140.01	1,537.46	34,316.74	
Accounts Receivable	731.91	680.50				51.41	
Accounts Payable	4,622.32	3,513.60	612.18			496.54	
Net Inventories	(375,987.18)	(266,640.69)	(46,797.41)	(27,140.01)	(1,537.46)	(33,871.61)	
Cash Overdraft	266,119.33*	235,467.02*	11,351.21*	27,140.01*	1,537.46*	9,376.37	
Total	$ 109,867.85	$ 31,173.67	$ 35,446.20			$ 43,247.98	
Net Income (Loss*) after Capital Deductions	7,101.43*	9,628.27*	4,517.91*			7,044.75	
Capital Expenditures and Transfers	5,376.43	5,067.62	172.00			136.81	
Net Increase (Decrease*) in Stores Accounts	$ 1,725.00*	$ 4,560.65*	$ 4,345.91*			$ 7,181.56	

* Indicates deduction.

Schedule B-3r

SUMMARY OF SERVICE DEPARTMENT OPERATIONS

For Year Ended June 30, 1943

(For Statement of Cash Transactions see Schedule B-3)

	Total	Animal Account	Drafting Bureau	Laundry Service	Mailing Service	Physical Plant Jobs	Physiology-Pharmacology Shop	Printing Service	Statistical Service
Jobs in Process or Credit Balance July 1, 1942	$137,167.26*	$ 1,447.96	$ 682.46	$ 2,019.97	$ 121.42*	$140,082.10*	$ 2,918.60	$ 8,552.18*	$ 4,519.45
Jobs Closed or Service Rendered	638,448.45	979.47	1,070.33	177,095.75	9,581.72	343,025.17	3,958.48	57,028.38	45,709.15
	(501,281.19)	(2,427.43)	(1,752.79)	(179,115.72)	(9,460.30)	(202,943.07)	(6,877.08)	(48,476.20)	(50,228.60)
Expenditures	510,846.36	880.59	1,448.70	123,366.88	8,775.73	280,788.95	2,288.54	50,462.90	42,834.07
Jobs in Process or Credit Balance June 30, 1943	9,565.17*	1,546.84	304.09	55,748.84	684.57	77,845.88*	4,588.54	1,986.70*	7,394.53
Inventory and Other Assets	101,197.68	210.66	77.68	.....	532.44	80,811.95	197.21	9,951.99	9,415.75
Accounts Receivable	1,841.86	.....	16.05	.....	995.80	193.70	242.30	219.07	174.94
Less Commitments in Process	7,900.92*	4.50*	.....	6,234.54*	68.00*	.....	.24*	155.54*	1,438.10*
Total Working Balance (Schedule B-3)	$ 85,573.45	$ 1,753.00	$ 397.82	$ 49,514.30	$ 2,144.81	$ 3,159.77	$ 5,027.81	$ 8,028.82	$ 15,547.12

* Deduction or debit ba ance.

ANALYSIS OFEXPENDITURES

Salaries	$ 23,292.61	$ 62.94	.....	$ 4,600.00	$ 3,221.06	$ 3,071.92	$ 2,132.00	$ 4,273.08	$ 5,931.61
Wages	206,895.12	.....	$ 453.12	58,335.66	4,705.85	107,625.74	.....	18,086.79	17,687.96
Office Expense	21,791.96	10.69	38.26	3,457.32	350.78	4,635.83	36.13	1,697.66	11,565.29
Supplies	228,309.80	788.96	131.17	30,696.81	433.42	165,154.04	100.66	24,663.27	6,341.47
Repairs	6,354.15	6.00	1.15	5,370.64	55.37	227.48	2.25	458.74	232.52
Heat, Light, Water and Gas	12,810.58	.....	.....	12,238.87	.....	.....	.....	571.71	.....
Other Expense	3,349.72	12.00	.....	1,537.66	9.25	73.94	.....	641.65	1,075.22
Sub-total	(502,803.94)	(880.59)	(623.70)	(116,236.96)	(8,775.73)	(280,788.95)	(2,271.04)	(50,392.90)	(42,834.07)
Equipment (To Schedule E-1)	8,042.42	.....	825.00	7,129.92	.....	.....	17.50	70.00	.....
Total Expenditures	$510,846.36	$ 880.59	$ 1,448.70	$123,366.88	$ 8,775.73	$280,788.95	$ 2,288.54	$ 50,462.90	$ 42,834.07

Schedule

STATEMENT OF CURRENT

For Year Ended

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
1. For Educational and General Purposes				
Rockefeller and General Education Board Medical Research				
Control Account	$ 37,421.24	$	$	$ 1,018.33
Anatomy Research	6.85			834.83
Bacteriology Research	136.40			1,290.99
Neurology Research				601.56
Ophthalmology Research	2.47		196.50	94.75
Orthopedic Surgery Research	12.15			743.12
Pathology Research			.60	698.27
Pharmacology Research				226.71
Radiology Research				500.48
Urology Research	172.00		3.00	63.20*
Dermatology and Syphilology Research				204.24
Otolaryngology Research				200.00
Sub-total Medical Research	(37,751.11)		(200.10)	(6,350.08)
Mark Ranney Memorial Fund	694.77			2,649.15
Parents' Institute, Inc. Dividend for Child Welfare	18,649.28		4,500.00	
Total Educational and General (A-1)	(57,095.16)		(4,700.10)	(8,999.23)
2. For Non-Educational Purposes				
a. Scholarships, Fellowships and Prizes				
William Jennings Bryan Prize for Student Essays on the Science of Government	45.49			7.94
A. Whitney Carr Scholarships	544.68		170.60	1,587.52
Frederick C. Denkmann Law Scholarships	60.10			158.75
John F. Dillon Law Scholarships and Law Review Prizes	100.18		370.00	
Ernest R. Johnson and John Hamilton Johnson Annual Memorial Prizes to two highest ranking Seniors in Liberal Arts; and to three Juniors in Journalism writing best news stories	45.13		70.00	13.34
William Gardiner Hammond Law Scholarship	8.27			79.38
John P. Laffey Law Scholarships	44.52		504.00	
Samuel L. Lefevre Memorial Prize for excellence in Freshman Declamation	3.31*			15.88
Frank O. Lowden Northern Oratorical League Prizes			175.00	
Frank O. Lowden Northern Oratorical League Prize Reserve				47.44
Frank O. Lowden Special Scholastic Prizes in Liberal Arts			210.00	
Joseph Graham Mayo Fund for Lectureships or Scholarships in the College of Medicine	402.23			158.75
Laverne Noyes Foundation Deserving Student Scholarships to World War Veterans or their blood descendants	6,672.46		4,137.50	420.80
Edward Prichett Scholarships for Law and Liberal Arts students	379.76			210.55
W. T. Proudfoot Scholarships for needy and worthy students in the Art Department	338.74		70.00	31.75
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research	526.98			284.02
Theodore F. Sanxay Fellowship for S.U.I. Liberal Arts Graduates	371.61			476.26
Charles Bundy Wilson Memorial Prizes for Excellence in the German Language and Literature	22.13		42.50	
Belle and David Wyland Scholarships for Deserving Students	80.91			28.58
Scherling Prize in Pharmacy	1.16			6.35
Sub-total (A-2a)	(9,641.04)		(5,749.60)	(3,527.31)
Miscellaneous Non-Educational Endowment Fund Income				
Donated (Clay and Calhoun County) Land	8,881.41		1,100.00	
Endowment Fund General Income			25,535.35	15,712.19*
Farm Operation Account			6,657.85	6,657.85*

* Indicates deduction.

B-4

RESTRICTED FUNDS

June 30, 1943

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
$ 38,439.57	$.....	$.....	$ 38,439.57	.....	$.....	$.....	$ 38,439.57
841.68	841.68	.....	.....	.....	.....	.....	.....
1,427.39	1,213.19	.....	214.20	.....	.....	214.20	.....
601.56	601.56	.....	.....	.....	.....	.....	.....
293.72	254.52	.....	39.20	.....	.....	39.20	.....
755.27	712.87	.....	42.40	.....	.....	42.40	.....
698.87	402.87	.....	296.00	.....	.....	296.00	.....
226.71	181.96	.....	44.75	.....	.....	44.75	.....
500.48	500.48	.....	.....	.....	.....	.....	.....
111.80	90.80	.....	21.00	.....	.....	21.00	.....
204.24	204.24	.....	.....	.....	.....	.....	.....
200.00	200.00	.....	.....	.....	.....	.....	.....
(44,301.29)	(5,204.17)	.....	(39,097.12)	.....	.....	(657.55)	(38,439.57)
3,343.92	300.00	.....	3,043.92	.....	.....	.....	3,043.92
23,149.28	.....	.....	23,149.28	.....	.....	.....	23,149.28
(70,794.49)	(5,504.17)	.....	(65,290.32)	.....	.....	(657.55)	(64,632.77)
53.43	10.00	.....	43.43	.....	.....	.....	43.43
2,302.80	1,380.00	.....	922.80	.....	.....	.....	922.80
218.85	120.00	.....	98.85	.....	.....	.....	98.85
470.18	427.57	.....	42.61	.....	.....	.....	42.61
128.47	80.00	.....	48.47	.....	.....	.....	48.47
87.65	60.00	.....	27.65	.....	.....	.....	27.65
548.52	548.00	.....	.52	.....	.....	.....	.52
12.57	15.00	.....	2.43*	.....	.....	.....	2.43*
175.00	150.00	25.00	.....	.....	.....	.....	.....
47.44	.....	47.44	.....	.....	.....	.....	.....
210.00	175.00	35.00	.....	.....	.....	.....	.....
560.98	100.00	.....	460.98	.....	.....	.....	460.98
11,230.76	6,265.00	.....	4,965.76	.....	.....	.....	4,965.76
590.31	180.00	.....	410.31	.....	.....	.....	410.31
440.49	65.00	.....	375.49	.....	.....	.....	375.49
811.00	150.00	.....	661.00	.....	.....	.....	661.00
847.87	250.00	.....	597.87	.....	.....	.....	597.87
64.63	42.50	.....	22.13	.....	.....	.....	22.13
109.49	.....	.....	109.49	.....	.....	.....	109.49
7.51	5.00	.....	2.51	.....	.....	.....	2.51
(18,917.95)	(10,023.07)	(107.44)	(8,787.44)	.....	.....	.....	(8,787.44)
9,981.41	329.49	.....	9,651.92	900.00	.....	.....	10,551.92
9,823.16	5,839.91	3,983.25	.....	116.00	.....	.....	116.00
.....	.....	.....	.....	5,979.32	.....	73.00	5,906.32

Schedule B-4

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Sub-total Endowment Income and Farm Operation	(8,881.41)		(33,293.20)	(*22,370.04)
Waite Lowrey Gifford Memorial Fund for needy patients in the University Hospital	3,265.51			525.08
Sub-total (A-2b)	(12,146.92)		(33,293.20)	(*21,844.96)
Total Non-Educational (A-2)	(21,787.96)		(39,042.80)	(*18,317.65)
Total Endowment Income (A)	(78,883.12)		(43,742.90)	(*9,318.42)
B. OTHER CURRENT RESTRICTED FUNDS				
1. For Educational and General Purposes				
a. Medical Fees				
Fee Fund Administration	1,500.00		4,329.99	
Bacteriology	208.33		139.68	5.00
Biochemistry	1,197.94		997.84	32.45
Gynecology and Obstetrics	3,896.42		14,637.05	1.75
Hygiene and Preventive Medicine	6,303.83		1,756.81	
Neurology	809.12		828.75	
Ophthalmology	1,614.67		9,528.23	1,212.38
Orthopedic Surgery	979.62		1,705.04	
Otolaryngology	410.89		481.93	
Pathology	1,555.79		3,398.82	319.83
Pediatrics	8,187.59		4,310.47	
Psychiatry	5,951.81		3,617.00	10.00
Radiology	7,703.18		23,097.93	
Surgery	11,971.96		14,374.43	
Theory and Practice	10,069.11		12,730.56	
Sub-total (B-1a)	(62,360.26)		(95,934.53)	(1,581.41)
b. Research Gifts				
American Academy of Ophthalmology and Otolaryngology Gift for Research in Neuro-Ophthalmology	13.07			13.07*
Emerson Drug Company Gift for Research on the Action of Bromides	2,951.34	2,500.00		
Irradiated Evaporated Milk Institute Gift for Research in Infant Metabolism	1,545.42	10,000.00		
Eli Lilly Company Gift for Research on Blood Preservation	660.00			
Eli Lilly Company Gift for Research on the Influence of Insulin on the Respiratory Quotients of Normal Subjects and Diabetics	32.45			32.45*
Linde Air Product Oxygen Research	415.50			2,400.00†
John and Mary R. Markle Foundation Gift for Study of Formation of the Aqueous Humor	157.67			
John and Mary R. Markle Foundation Gift for Investigations of Staphylococcus and Ocular Inflammation	760.00			
John and Mary R. Markle Foundation Gift for Research in Blood Clotting and Bleeding Tendency		4,000.00		
John and Mary R. Markle Foundation Gift for Study of Effect of Autonomic Drugs on the Osmotic Pressure and Conductivity of the Aqueous in Normal and Glaucomatous Eyes	125.06	3,000.00		
Mead Johnson Company Gift for Research in Infant Metabolism	877.44	11,000.00		
Merck and Company Gift for Research on the Effects of Mecholyl and Other Drugs on the Eye	6.65			6.65*
National Foundation for Infantile Paralysis Gift for Research on the Prevention and Treatment of After Effects of Infantile Paralysis	6,531.00			168.26
National Foundation of Infantile Paralysis Gift for Quantitative Study of Muscle and Nerve Regeneration	282.47	6,000.00		
Parke, Davis and Company Gift for Research in Blood Clotting				
F. J. Proctor Bequest for Studies of Pneumococci in Ocular Inflammation	529.98			529.98*

* Indicates deduction.

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Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
(19,804.57)	(6,169.40)	(3,983.25)	(9,651.92)	(6,995.32)	.....	(73.00)	(16,574.24)
3,790.59	41.50	.....	3,749.09	.....	.....	.....	3,749.09
(23,595.16)	(6,210.90)	(3,983.25)	(13,401.01)	(6,995.32)	.....	(73.00)	(20,323.33)
(42,513.11)	(16,233.97)	(4,090.69)	(22,188.45)	(6,995.32)	.....	(73.00)	(29,110.77)
(113,307.60)	(21,738.14)	(4,090.69)	(87,478.77)	(6,995.32)	.....	(730.55)	(93,743.54)
5,829.99	1,267.37	.....	4,562.62	.....	.....	.....	4,562.62
353.01	122.84	.....	230.17	6.00	.....	.....	236.17
2,228.23	406.44	.....	1,821.79	111.00	.....	8.00	1,924.79
18,535.22	5,060.10	.....	13,475.12	1,453.50	.....	.....	14,928.62
8,060.64	1,836.46	.....	6,224.18	70.30	.....	63.46	6,231.02
1,637.87	259.21	.....	1,378.66	30.00	.....	.....	1,408.66
12,355.28	3,377.87	.....	8,977.41	419.50	.....	.....	9,396.91
2,684.66	600.42	.....	2,084.24	196.15	.....	1.25	2,279.14
892.82	233.42	.....	659.40	75.00	.....	.....	734.40
5,274.44	1,841.01	.....	3,433.43	140.00	.....	6.65	3,566.78
12,498.06	921.23	.....	11,576.83	401.00	.....	.....	11,977.83
9,578.81	597.44	.....	8,981.37	123.50	.....	44.80	9,060.07
30,801.11	15,598.70	.....	15,202.41	2,197.00	.....	3.95	17,395.46
26,346.39	9,215.08	.....	17,131.31	3,984.10	.....	9.25	21,106.16
22,799.67	13,132.95	.....	9,666.72	1,087.50	.....	17.00	10,737.22
(159,876.20)	(54,470.54)	.....	(105,405.66)	(10,294.55)	.....	(154.36)	(115,545.85)
5,451.34	696.53	.....	4,754.81	.....	.....	.....	4,754.81
11,545.42	11,067.01	.....	478.41	.....	.....	.....	478.41
660.00	480.00	.....	180.00	.....	.....	.....	180.00
2,815.50	1,549.74	.....	1,265.76	.....	.....	.....	1,265.76
157.67	157.67	.....	.....	.....	.....	.....	.....
760.70	436.52	.....	324.18	.....	.....	24.45	299.73
4,000.00	3,537.70	.....	462.30	.....	.....	153.42	308.88
3,125.06	3,062.46	.....	62.60	.....	.....	21.00	41.60
11,877.44	3,010.84	.....	8,866.60	.....	.....	.....	8,866.60
6,699.26	6,452.00	.....	247.26	.....	.....	274.00	26.74*
6,282.47	4,563.16	.....	1,719.31	.....	.....	5.75	1,713.56

Schedule B-4

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
F. J. Proctor Foundation Grant for Research on the Action of Sulfanilamide in Relation to Ocular Infections	588.08			588.08*
Grant for the Gastroscopic Study of the Effects of Aspirin on the Stomach	1,999.37	1,825.00		
Johnson Research Foundation Gift for Research in Trichomonas		1,500.00		
Parke Davis & Co. Gift for Study of Analgesic Drugs		1,200.00		
Miles Laboratories Gift for Study of Vitamins Absorption and Gastric Secreation		3,000.00		
Carnegie Corporation Gift for Research in the Genesis of Art Abilities	239.95			
General Mills, Inc. Gift for Research Relative to Use of Language in Children's Radio Programs	2,104.45			
Lever Brothers Company Research Fund	850.54	3,275.00		
National Research Council Committee Gift for Research in Problems of Sex		7,000.00		
National Research Council for Investigation of Rate of Learning on Mashburn apparatus as related to flying aptitude	190.27			
Rockefeller Foundation Gift for Research in Physiology of the Normal Cell	320.06	6,000.00		
Gifts for Vitamin "E" Research	1,182.34			
National Research Council Grant for Study of Psychomotor Tests		1,000.00		
American Machines and Metals, Inc. Gift for Laundry Research	50.00			50.00*
National Association of Master Plumbers of the United States Gift for Research, Tests, and Investigations in the Field of Plumbing	1,960.11	3,095.05		
American Railway Engineering Association Grant for Civil Engineering Research on Locomotive Impact	439.26			
Rockefeller Foundation Gift for D. L. Adler Research in Child Welfare	60.70			
National Research Council Committee on Food Habits Grant for Studies in the Development of a Food Habit Test	2,457.74*	3,028.68		
Rockefeller Foundation Grant for Psychological Studies at the Iowa Child Welfare Research Station	600.00			
George Davis Bivin Foundation Grant for Research in School Children's Mental Hygiene Problems		500.00	241.95	
Boy Scouts of America Grant for Scoutmaster Training		5,100.00		
Carnegie Corporation Gift for Studies in Library Usage	1,351.81			
National Research Council Food Habit Committee Grant		500.00		
Sub-total (B-1b)	(24,367.95)	(73,523.73)	(241.95)	(1,348.03)
c. School of Religion				
Protestant Fund	654.84	6,089.02		
Jewish Fund	78.13	3,666.65		
Sub-total (B-1c)	(732.97)	(9,755.67)		
d. Miscellaneous Educational				
Band Uniforms	1,169.64		51.50	122.50
Classical Languages	58.67			
Concert Course	148.70		900.38	2,496.37
Convocations and Public Events	1,361.20		1,724.07	6,826.50
Improvements in Engineering	2,268.00	3,000.00		
Clara W. Wilson Hale Gift for Crippled and otherwise Afflicted Children in the University Hospitals	137.12		.75	
Leigh Hunt Library Learned Publications Sales—Holograph Letters	252.47		4.00	
Institute of Hydraulic Research	5,861.80	13,895.42	238.48	5,906.00
Gifts from Iowa Water and Electric Companies for Stream Gaging	2,047.72	2,838.23		

* Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
3,824.37	1,028.65	.....	2,795.72	.....	.....	18.50	2,777.22
1,500.00	1,361.70	.....	138.30	500.00	.....	3.15	635.15
1,200.00	759.07	.....	440.93	.....	.....	.....	440.93
3,000.00	1,144.48	.....	1,855.52	.....	.....	33.60	1,821.92
239.95	.....	.....	239.95	.....	.....	.....	239.95
2,104.45	.....	.....	2,104.45	.....	.....	.....	2,104.45
4,125.54	2,079.21	400.00	1,646.33	.....	.....	.....	1,646.33
7,000.00	6,692.28	.....	307.72	.....	.....	274.07	33.65
190.27	162.23	.....	28.04	.....	.....	26.50	1.54
6,320.06	4,226.04	.....	2,094.02	.....	.....	21.55	2,072.47
1,182.34	487.52	.....	694.82	.....	.....	.....	694.82
1,000.00	160.33	.....	839.67	3,000.00	.....	3.08	3,836.59
5,055.16	2,345.81	.....	2,709.35	.....	.....	.....	2,709.35
439.26	398.10	.....	41.16	.....	.....	.....	41.16
60.70	.....	.....	60.70	.....	.....	.....	60.70
570.94	570.94	.....	.....	.....	.....	.....	.....
600.00	600.00	.....	.....	.....	.....	.....	.....
741.95	532.01	100.00	109.94	15.00	.....	.....	124.94
5,100.00	4,326.06	.....	773.94	.....	.....	.....	773.94
1,351.81	.....	1,351.81	.....	.....	.....	.....	.....
500.00	500.00	.....	.....	.....	.....	.....	.....
(99,481.66)	(62,388.06)	(1,851.81)	(35,241.79)	(3,515.00)	.....	(859.07)	(37,897.72)
6,743.86	6,291.66	.....	452.20	.....	.....	.....	452.20
3,744.78	3,601.29	.....	143.49	.....	.....	.....	143.49
(10,488.64)	(9,892.95)	.....	(595.69)	.....	.....	.....	(595.69)
1,343.64	48.75	.....	1,294.89	.....	.....	.....	1,294.89
58.67	.....	.....	58.67	.....	.....	.....	58.67
3,545.45	3,537.89	.....	7.56	.....	.....	.....	7.56
9,911.77	9,255.90	.....	655.87	.....	.....	.....	655.87
5,268.90	422.45	.....	4,846.45	.....	.....	.....	4,846.45
137.87	.....	.....	137.87	.....	2.00	.....	139.87
256.47	.....	.....	256.47	.....	.....	.....	256.47
25,901.70	13,897.78	.....	12,003.92	947.92	.....	2,468.54	10,483.30
4,885.95	2,111.05	.....	2,774.90	498.50	.....	.....	3,273.40

Schedule B-4

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Iowa Publisher (Published by Iowa Daily Press Association in Cooperation with the School of Journalism)	74.48*		682.34	660.00
Iowa Federation of Women's Clubs Gift for a Theatre Building Fund	150.00	25.00		
New Journalism Building Fund	50.00			
Special School of Letters—Publication of College Bible	21.19		19.	
President of the United States Birthday Ball Committee Gift for Treatment of Infantile Paralysis	84.55			
Romance Languages Experiment Fund	1,943.29		444.64	45.57
Senate Board on Music	231.82			
Senior Class of 1937 and Friends' Gift for a Hydrotherapy Pool in the Children's Hospital	3,115.06			
Harriet E. Smyth Legacy for Use of the Children's Hospital	500.00			
Spanish Book Fund	82.76		325.50	
Spanish Experiment Fund	447.72		736.50	
Student Hospitalization Fund	2,315.14		15.50	12,937.86
Student Infirmary Receipts for Improvements to Student Health Service	10,280.42		275.31	2,315.14
Anna Thompson Gift to Children's Hospital	69.41			
National Defense Research Committee	1,148.29*	16,290.25		
Project for Bureau of Standards in Mechanical Engineering	1,674.59*	17,286.00		
Civil Aeronautics Authority Training Course for Pilots	7,739.84	263.30		72.00
Civil Aeronautics Authority Naval Aviation Cadet Training Course		49,369.79	262.80	111.68
Engineering Science and Management Defense Training	14,956.55	29,050.80		
Regional Administrator for Engineering Science and Management Defense Training	1,169.19			
National Public Discussion Committee, Inc. Fund for National Extempore Discussion—District Conference	12.00	300.00		
Engineering Science and Management War Training		68,631.80		
Regional Administrator ESMWT		1,670.00		
Intensive Language Fund		4,700.00	5,967.66	
Patents, Copyrights and Royalties			70.00	
Art Workshop			219.20	203.43
Electronic Physics		3,570.68		
Army Institute Examination		5,432.16		
Navy College Entrance Examinations		2,802.84		
Sub-total (B-1d)	(53,577.80)	(219,126.27)	(11,938.29)	(31,697.05)
Total Educational and General Other Restricted Funds (B-1)	(141,038.98)	(302,405.67)	(108,114.77)	(34,626.49)
2. For Non-Educational Purposes				
a. Scholarships, Fellowships and Prizes				
Anonymous Gift for Development of the Fine Arts Program	5,000.00			
Edward Bartow American Chemical Society Membership Award	270.56			
George Davis Bivin Foundation Gift for the Fellowship in Child Welfare		300.00		
Cleveland Press Scholarship Award to Joseph Waddell	156.00			
University of Iowa Club of Chicago Scholarships	20.00	490.00	55.67	
Corn Products Refining Company Gifts for a Fellowship in Chemistry		850.00		
Lucy E. Drake Scholarship Fund	299.06			
Engineering Students Aid Fund—Anonymous Gift	254.00	300.00		84.10
Frederick F. Herzog Educational Fund	32.81			
Iowa Colonial Dames Club Gift for Alice French (Octave Thanet) Prize for the Best Annual Short Story in the School of Letters		50.00		
Iowa Fellowships in Writing	405.00			

* Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
1,267.86	1,376.09	.....	108.23*	.....	.....	.....	108.23*
175.00	.....	.....	175.00	.....	.....	.....	175.00
50.00	.....	.....	50.00	.....	.....	.....	50.00
40.85	.....	.....	40.85	.....	.....	.....	40.85
84.55	.....	.....	84.55	.....	.....	.....	84.55
2,433.50	177.53	.....	2,255.97	.....	.....	4.00	2,251.97
231.82	.....	.....	231.82	.....	.....	.....	231.82
3,115.06	.....	.....	3,115.06	.....	.....	.....	3,115.06
500.00	2.20	.....	497.80	.....	.....	.....	497.80
408.26	133.47	.....	274.79	.....	.....	.....	274.79
1,184.22	431.47	.....	752.75	.....	.....	.....	752.75
15,268.50	13,893.36	.....	1,375.14	.....	.....	.....	1,375.14
12,870.87	.....	.....	12,870.87	.....	.....	.....	12,870.87
69.41	3.48	.....	65.93	.....	.....	.....	65.93
15,141.96	15,469.09	.....	327.13*	6,126.75	.....	287.20	5,512.42
15,611.41	15,168.25	.....	473.16	3,183.00	.....	159.46	3,466.70
8,075.14	268.17	.....	7,806.97	.....	.....	2,432.45	5,374.52
49,744.27	47,159.49	.....	2,584.78	19,158.24	.....	.....	21,743.02
44,007.35	23,991.72	20,015.63	.....	.....	.....	.....	.....
1,169.19	175.52	993.67	.....	.....	.....	.....	.....
312.00	312.00	.....	.....	.....	.....	.....	.....
68,631.80	54,816.26	900.00	12,915.54	.....	.....	3,513.03	9,402.51
1,670.00	926.99	.....	743.01	.....	.....	.....	743.01
10,667.66	8,257.33	.....	2,410.33	.....	.....	.....	2,410.33
70.00	134.13	.....	64.13*	.....	.....	.....	64.13*
422.63	430.07	.....	7.44*	.....	.....	9.96	17.40*
3,570.68	10,709.19	.....	7,138.51*	9,139.34	.....	3,548.42	1,547.59*
5,432.16	6,496.51	.....	1,064.35*	1,064.35	.....	.....	.....
2,802.84	2,840.73	.....	37.89*	37.89	.....	.....	.....
(316,339.41)	(232,446.87)	(21,909.30)	(61,983.24)	(40,155.99)	(2.00)	(12,423.06)	(89,718.17)
(586,185.91)	(359,198.42)	(23,761.11)	(203,226.38)	(53,965.54)	(2.00)	(13,436.49)	(243,757.43)
5,000.00	.....	.....	5,000.00	.....	.....	.....	5,000.00
270.56	20.00	.....	250.56	.....	.....	.....	250.56
300.00	300.00	.....	.....	.....	.....	.....	.....
156.00	156.00	.....	.....	.....	.....	.....	.....
565.67	515.00	.....	50.67	.....	.....	.....	50.67
850.00	891.09	.....	41.09*	.....	.....	.....	41.09*
299.06	.....	.....	299.06	.....	.....	.....	299.06
638.10	120.00	.....	518.10	.....	.....	.....	518.10
32.81	32.81	.....	.....	.....	.....	.....	.....
50.00	50.00	.....	.....	.....	.....	.....	.....
405.00	190.00	.....	215.00	.....	.....	.....	215.00

Schedule B-4

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Mrs. John H. Johnson Gift for Tuition of needy students in the College of Liberal Arts		250.00		
Law General Scholarships	16.85			
Montgomery Ward & Company Scholarships		826.00		
Phoenix Fund	579.43	1,321.01		123.41†
Rockefeller Fund Gift for J. Davies	140.00	2,078.34		
Allied Chemical and Dye Corporation Fellowship in Chemistry	750.00			
Granger Scholarship Fund		300.00		
J. Waldo Smith Fellowship	60.00			
Rockefeller Foundation Gift for Rex H. Whitworth		1,690.00		
Sub-total (B-2a)	(7,983.71)	(8,455.35)	(55.67)	(207.51)
b. Other Non-Educational Purposes				
Band Travel Fund	97.20			9.00
Entertainment of Crippled Children at University Hospitals	19.53			
Homecoming Committee	1,185.83		1,871.04	
Hospital Candy and Gift Fund	1,040.12	782.05	4,976.11	
Physical Plant Flower Fund	20.16	11.25		
Psychopathic Hospital Gift Fund	25.78	3.40	51.78	
Scottish Highlanders Travel Fund	94.58			1.95
Symphony Orchestra Tour Fund	18.04			
Investment of Current Restricted Funds				
Sub-total (B-2b)	(2,501.24)	(796.70)	(6,898.93)	(10.95)
Total Non-Educational Purposes (B-2)	(10,484.95)	(9,252.05)	(6,954.60)	(218.46)
Total Other Current Restricted Funds (B)	(151,523.93)	(311,657.72)	(115,069.37)	(34,844.95)
Total Endowment Income and Other Current Restricted Funds (A and B)	$ 230,407 05	$ 311,657.72	$ 158,812.27	$ 25,526.53
C. AGENCY FUNDS				
1. General Agency Funds				
Alumni Association General Fund	898.40		785.66	
Alumni Association Automobile Account	51.76			
Alumni Association Life Membership Fund	1,071.24		603.75	
Alumni Association Plate Fund	863.11		31.75	3.50
Alumni Association Records	39.91		4.00	1.00
Crippled Children's Pamphlets	65.25		36.75	.90*
Delta Theta Phi Fraternity				
Fraternity and Sorority Business Service	3,094.22		4,830.99	
Gamma Alpha Fraternity	4.25		4.25*	
Gamma Eta Gamma Fraternity	426.43		126.25	
University of Iowa Foundrymen's Conference	34.10			34.10*
Iowa Memorial Union Corporation	61.19	82.00	1,010.00	51,068.24
Medical Aptitude Tests	2.00		246.00	
Phi Alpha Delta Fraternity	24.42			
Phi Delta Phi Fraternity	205.10		360.12	
R.O.T.C. Unit Fund	3,934.73		1,450.52	2,427.00
U. S. Government Uniform Commutation Account	626.83	14,001.00	2,830.68	10.00
Student Activity Fees	3,672.84		433.05	101,680.00
Withholding Agents Income Tax Account				
Department of Visual Instruction of the National Education Association of the United States	42.75		8.00	
Withholding Agents Victory Tax Account			394.50	64,157.62
U. S. Army Meteorology Welfare Fund			114.37	
Sub-total (C-1)	(15,118.53)	(14,083.00)	(13,262.14)	(219,312.36)
2. Fees and Deposits				
Building Key Deposits	1,086.59		575.00	
Departmental Desk Key Deposits	27.25		12.50	
Dormitory House Deposits	8,297.67		15,336.75	
High School Book Deposits	45.56		592.00	
High School Locker Deposits	11.00		235.25	
High School Shop Deposits	131.00		197.50	
Student Deposits Subject to Withdrawal	1,442.45		16,732.49	
Thesis Publication Deposits	6,100.00		2,300.00	
Sub-total (C-2)	(17,141.43)		(35,981.49)	
3. Student Publications	4,004.15		44,030.62	17,270.66

* Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
250.00	250.00	.....	.....	.....	.....	.....	.....
16.85	.....	.....	16.85	.....	.....	.....	16.85
826.00	826.00	.....	.....	.....	.....	.....	.....
2,023.85	1,687.88	.....	335.97	.....	3,219.00	.....	3,554.97
2,218.34	1,673.34	.....	545.00	.....	.....	.....	545.00
750.00	750.00	.....	.....	.....	.....	.....	.....
300.00	300.00	.....	.....	.....	.....	.....	.....
60.00	60.00	.....	.....	.....	.....	.....	.....
1,690.00	1,690.00	.....	.....	.....	.....	.....	.....
(16,702.24)	(9,512.12)	.....	(7,190.12)	.....	(3,219.00)	.....	(10,409.12)
106.20	.....	.....	106.20	.....	.....	.....	106.20
19.53	.....	.....	19.53	.....	.....	.....	19.53
3,056.87	1,343.28	.....	1,713.59	.....	.....	.....	1,713.59
6,798.28	5,435.96	.....	1,362.32	.....	.....	72.75	1,289.57
31.41	22.50	.....	8.91	.....	.....	.....	8.91
80.96	.....	.....	80.96	.....	.....	.....	80.96
96.53	39.77	.....	56.76	.....	.....	1.25	55.51
18.04	.....	.....	18.04	.....	.....	.....	18.04
.....	.....	400,000.00	400,000.00*	.....	400,000.00	.....	.....
(10,207.82)	(6,841.51)	(400,000.00)	(*396,633.69)	.....	(400,000.00)	(74.00)	(3,292.31)
(26,910.06)	(16,353.63)	(400,000.00)	(*389,443.57)	.....	(403,219.00)	(74.00)	(13,701.43)
(613,095.97)	(375,552.05)	(423,761.11)	(*186,217.19)	(53,965.54)	(403.221.00)	(13,510.49)	(257,458.86)
$ 726,403.57	$397,290.19	$427,851.80	$ 98,738.42*	$ 60,960.86	$403,221.00	$ 14,241.04	$351,202.40
1,684.06	420.57	.....	1,263.49	.....	754.00	.....	2,017.49
51.76	30.00	.....	21.76	.....	.....	.....	21.76
1,674.99	.....	.....	1,674.99	.....	.....	.....	1,674.99
898.36	16.08	.....	882.28	.....	.....	.....	882.28
44.91	.....	.....	44.91	.....	.....	.....	44.91
101.10	8.14	90.81	2.15	1.10	.....	.....	3.25
.....	.....	.....	.....	.....	.....	.....	.....
7,925.21	3,179.08	.....	4,746.13	.....	.....	.....	4,746.13
.....	.....	.....	.....	.....	.....	.....	.....
552.68	524.74	.....	27.94	.....	296.00	.....	323.94
.....	.....	.....	.....	.....	.....	.....	.....
52,221.43	52,199.43	.....	22.00	.....	.....	.....	22.00
248.00	242.00	.....	6.00	.....	.....	.....	6.00
24.42	7.00	.....	17.42	.....	.....	.....	17.42
565.22	565.22	.....	.....	.....	.....	.....	.....
7,812.25	2,427.98	.....	5,384.27	.....	.....	323.00	5,061.27
17,468.51	14,410.33	1,596.30	1,461.83	.....	.....	.....	1,461.88
105,785.89	78,355.86	14,717.00	12,713.03	.....	.....	.....	12,713.03
.....	.....	.....	.....	.....	.....	.....	.....
50.75	50.75	.....	.....	.....	.....	.....	.....
64,552.12	64,552.12	.....	.....	.....	.....	.....	.....
114.37	48.53	.....	65.84	.....	.....	.....	65.84
(261,776.03)	(217,037.83)	(16,404.11)	(28,334.09)	(1.10)	(1,050.00)	(323.00)	(29,062.19)
1,661.50	508.00	.....	1,153.50	.....	.....	1,153.50	.....
39.75	16.00	.....	23.75	.....	.....	23.75	.....
23,634.42	17,739.28	.....	5,895.14	.....	.....	5,895.14	.....
637.56	543.13	.....	94.43	.....	.....	94.43	.....
246.25	210.00	.....	36.25	.....	.....	36.25	.....
328.50	128.23	.....	200.27	.....	.....	200.27	.....
18,174.94	16,872.55	.....	1,302.39	.....	.....	1,302.39	.....
8,400.00	1,125.00	.....	7,275.00	.....	.....	7,275.00	.....
(53,122.92)	(37,142.19)	.....	(15,980.73)	.....	.....	(15,980.73)	.....
65,305.43	57,280.86	.....	8,024.57	.....	.....	1,381.80	6,642.77

Schedule B-4

	Cash Balance July 1, 1942	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
4. Board in Control of Athletics	18,361.11	.....	181,682.70	60,088.68
5. Student Organizations	15,313.20	20.00	73,843.23	14,959.47
Sub-total Agency Funds (C)	69,938.42	(14,103.00)	(348,800.18)	(311,631.17)
Grand Total (A.B.C)	$ 300,345.47	$ 325,760.72	$ 507,612.45	$ 337,157.70
SUMMARY				
1. Educational Purposes				
Endowment	$ 57,095.16	$.....	$ 4,700.10	$ 8,999.23
Other	141,038.98	302,405.67	108,114.77	34,626.49
Sub-total	(198,134.14)	(302,405.67)	(112,814.87)	(43,625.72)
2. Non-Educational Purposes				
Endowment	21,787.96	.....	39,042.80	18,317.65*
Other	10,484.95	9,252.05	6,954.60	218.46
Sub-total	(32,272.91)	(9,252.05)	(45,997.40)	(*18,099.19)
3. Agency	69,938.42	14,103.00	348,800.18	311,631.17
Grand Total	$ 300,345.47	$ 325,760.72	$ 507,612.45	$ 337,157.70†

	Educational	Non-Educational
Summary of Income to Schedule B-1		
Total Receipts	$ 458,846.26	$ 37,150.26
Transfers Excluded	5,450.00	281.94
Income to Schedule B-1	$ 453,396.26	$ 36,868.32

† Includes Gifts—Educational $2,400.00
Non-Educational 123.41

* Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1943	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
260,132.49	195,688.79	341.55	64,102.15	.....	.....	1,966.25	62,135.90
104,135.90	83,600.63	6,872.80	13,662.47	.....	5,949.00	587.70	19,023.77
(744,472.77)	(590,750.30)	(23,618.46)	(130,104.01)	(1.10)	(6,999.00)	(20,239.48)	(116,864.63)
$1,470,876.34	$988,040.49	$451,470.26	$ 31,365.59	$ 60,961.96	$410,220.00	$ 34,480.52	$468,067.03
$ 70,794.49	$ 5,504.17	$.....	$ 65,290.32	$.....	$.....	$ 657.55	$ 64,632.77
586,185.91	359,198.42	23,761.11	203,226.38	53,965.54	2.00	13,436.49	243,757.43
(656,980.40)	(364,702.59)	(23,761.11)	(268,516.70)	(53,965.54)	(2.00)	(14,094.04)	(308,390.20)
42,513.11	16,233.97	4,090.69	22,188.45	6,995.32	.....	73.00	29,110.77
26,910.06	16,353.63	400,000.00	389,443.57*	.....	403,219.00	74.00	13,701.43
(69,423.17)	(32,587.60)	(404,090.69)	(*367,255.12)	(6,995.32)	(403,219.00)	(147.00)	(42,812.20)
744,472.77	590,750.30	23,618.46	130,104.01	1.10	6,999.00	20,239.48	(116,864.63)
$1,470,876.34	$988,040.49	$451,470.26	$ 31,365.59	$ 60,961.96	$410,220.00	$ 34,480.52	$468,067.03

Schedule B-4a

SPECIAL CURRENT RESTRICTED FUNDS

Analysis of Expenditures

For Year Ended June 30, 1943

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
I. FOR EDUCATIONAL AND GENERAL PURPOSES				
. Medical Fees				
Fee Fund Administration	$ 1,267.37	$ 1,159.00	$ 108.37	$.....
Bacteriology	122.84	122.84	.....	.....
Biochemistry	406.44	.....	406.44	.....
Gynecology and Obstetrics	5,060.10	3,989.58	1,070.52	.....
Hygiene and Preventive Medicine	1,836.46	733.32	917.74	185.40
Neurology	259.21	.....	259.21	.....
Ophthalmology	3,377.87	3,289.52	88.35	.....
Orthopedic Surgery	600.42	93.85	506.57	.....
Otolaryngology	233.42	.....	233.42	.....
Pathology	1,841.01	118.63	759.38	963.00
Pediatrics	921.23	728.48	192.75	.....
Psychiatry	597.44	228.00	369.44	.....
Radiology	15,598.70	13,773.70	1,007.49	817.51
Surgery	9,215.08	7,775.12	1,439.96	.....
Theory and Practice	13,132.95	11,528.03	1,604.92	.....
b. Research				
Medicine				
Anatomy	841.68	510.00	331.68	.....
Bacteriology	1,213.19	.....	1,122.83	90.36
Neurology	601.56	600.00	1.56	.....
Ophthalmology	254.52	.....	217.62	36.90
Orthopedic Surgery	712.87	.....	712.87	.....
Pathology	402.87	.....	402.87	.....
Pharmacology	181.96	.....	181.96	.....
Radiology	500.48	499.98	.50	.....
Urology	90.80	.....	90.80	.....
Dermatology and Syphilology	204.24	204.24	.....	.....
Otolaryngology	200.00	200.00	.....	.....
Mark Ranney Memorial	300.00	300.00	.....	.....
Research on the Action of Bromides	696.53	350.00	147.13	199.40
Irradiated Evaporated Milk Institute Research in Infant Metabolism	11067.01	8,683.62	2,383.39	.....
Blood Preservation	480.00	480.00	.....	.....
Oxygen Research	1,549.74	1,481.00	68.74	.....
Study in Opthalmology on Formation of Aqueous Humor	157.67	166.67	9.00*	.....
Research on Staphylococcus and Ocular Inflammation	436.52	.....	391.52	45.00
Markle Foundation Research in Blood Clotting	3,537.70	1,399.21	2,138.49	.....
Research Autonomic Drugs	3,062.46	2,817.28	179.85	65.33
Infant Metabolism Research	3,010.84	3,009.04	1.80	.....
Infantile Paralysis Research	6,452.00	4,295.00	2,157.00	.....
Study of Muscle and Nerve Regeneration	4,563.16	3,486.66	1,029.70	46.80
Gastroscopic Study of Effect of Aspirin on the Stomach	1,028.65	488.84	539.81	.....
Research in Trichomonas	1,361.70	875.56	279.34	206.80
Study of Analgesic Drugs	759.07	749.97	9.10	.....
Study of Vitamin Absorption and Gastric Secretion	1,144.48	1,141.08	3.40	.....
Liberal Arts				
Lever Brothers Co. Research Fund	2,079.21	929.65	1,145.26	4.30
Research in Problems of Sex	6,692.28	4,015.25	1,697.79	979.24
Investigation on Mashburn Apparatus as Related to Flying Aptitude	162.23	.....	162.23	.....
Research in Physiology of the Normal Cell	4,226.04	3,725.96	276.80	223.38
Vitamin "E" Research	487.52	348.00	4.52	135.00
Study of Psychomotor Tests	160.33	.....	143.40	16.93
Project for National Defense Research Committee	15,469.09	11,881.00	3,175.54	412.55
Electronic Physics	10,709.19	6,620.11	2,208.09	1,880.99
Romance Languages Experiment	177.53	.....	177.53	.....
Spanish Experiment	431.47	.....	421.47	10.00
N.P.D.C. Extempore District Conference	312.00	.....	312.00	.....

Schedule B-4a—Continued

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
Engineering				
Research in Plumbing	2,345.81	1,433.00	912.81	.....
Research on Locomotive Impact	398.10	.....	398.10	.....
Institute of Hydraulic Research	13,897.78	4,254.25	9,531.53	112.00
Stream Gaging Research	2,111.05	.....	2,111.05	.....
Project for Bureau of Standards	15,168.25	.....	15,168.25	.....
Child Welfare				
Studies in the Development of a Food Habits Test	570.94	75.00	495.94	.....
Psychological Studies at the Iowa Child Welfare Research Station	600.00	600.00	.....	.....
Research in School Children's Mental Hygiene Problems	532.01	.....	532.01	.....
Scoutmaster Training	4,326.06	2,713.38	1,612.68	.....
Education				
Studies in Food Habits	500.00	500.00	.....	.....
c. School of Religion				
Protestant Fund	6,291.66	6,000.00	291.66	.....
Jewish Fund	3,601.29	3,599.97	1.32	.....
d. Miscellaneous Purposes				
Band Uniforms	48.75	.....	48.75	.....
Concert Course	3,537.89	.....	3,537.89	.....
Convocations and Public Events	9,255.90	1,200.00	8,055.90	.....
Improvements in Engineering	422.45	.....	422.45	.....
Iowa Publisher (Published by Iowa Daily Press Association in Cooperation with the School of Journalism)	1,376.09	.....	1,376.09	.....
Smyth Legacy for Use of Children's Hospital	2.20	.....	2.20	.....
Spanish Book Fund	133.47	.....	133.47	.....
Student Hospital Insurance Fund	13,893.36	.....	13,893.36	.....
Anna Thompson Gift to Children's Hospital	3.48	.....	3.48	.....
Civilian Pilot Training Program	268.17	246.66	21.51	.....
Naval Aviation Cadet Training Program	47,159.49	2,938.59	43,769.08	451.82
Engineering Science and Management Defense Training	23,991.72	18,997.77	4,208.37	785.58
Regional Administration E.S.M.D.T.	175.52	.....	175.52	.....
Engineering Science and Management War Training	54,816.26	43,327.41	10,199.12	1,289.73
Regional Administration E.S.M.W.T.	926.99	107.81	819.18	.....
Intensive Language Fund	8,257.33	5,550.00	2,707.33	.....
Patents, Copyrights and Royalties	134.13	.....	134.13	.....
S. U. I. Art Workshop	430.07	.....	430.07	.....
Navy College Entrance Examinations	2,840.73	.....	2,840.73	.....
Army Institute Examination	6,496.51	.....	6,496.51	.....
Total Educational (To Schedule B-2)	(364,702.59)	(194,342.03)	(161,402.64)	(8,957.92)
II. FOR NON-EDUCATIONAL PURPOSES				
a. Scholarships, Fellowships and Prizes				
Wm. Jennings Bryan Prize for Students Essays on the Science of Government (Awarded to Jacqueline Peterson)	10.00	10.00	.....	.....
A. Whitney Carr Scholarships	1,380.00	1,380.00	.....	.....
Frederick C. Denkmann Law Scholarships (Awarded to Earl Shostrom and Howard Hensleigh)	120.00	120.00	.....	.....
John F. Dillon Law Scholarships and Law Review Prizes (Awarded to Ed. Kubicek, James L. Martin, Mildred Dawson, Ralph R. Randall, James R. Austin, Cecil R. Kemp, Edward L. Johnson, Edward O'Connor, Wm. J. O'Malley, and Eugene F. Scoles)	427.57	369.00	58.57	.....
Ernest R. Johnson and John H. Johnson Prize Fund (Awarded to William Miller, Marjorie Fewel, James Zabel, Elizabeth Anne Harvey, and Reva Maxine Lewis)	80.00	80.00	.....	.....
William Gardiner Hammond Law Scholarship (Awarded to Paul Davis)	60.00	60.00	.....	.....
John P. Laffey Law Scholarship (Awarded to Howard Grigg, David E. Watts, Deming Smith, Ted Kubicek, and Mildred Daum)	548.00	548.00	.....	.....
Samuel L. Lefevre Memorial Prize for Excellence in Freshman Declamation	15.00	15.00	.....	.....

Schedule B-4a—Continued

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
(Awarded to Morton Friedman)				
Frank O. Lowden Northern Oratorical League Prizes	150.00	150.00	.....	.....
(Awarded to Allen Conwill and James Stevens)				
Frank O. Lowden Special Scholastic Prizes in Liberal Arts	175.00	175.00	.....	.....
(Awarded to Calvin B. Kentfield, Botany; William Arnold, Jorden Christensen, Betty Peterson, Speech; Paul H. Miller, Mathematics; Carroll Satre, Elihu S. Cooper, Greek; Lucille Ormiston, Latin; Lewellyn W. Youngquist, Geology)				
Joseph Graham Mayo Fund for Lectureships or Scholarship in College of Medicine	100.00	100.00	.....	.....
(Awarded to J. L. Bollman)				
LaVerne Noyes Foundation Deserving Student Scholarships to World War Veterans or their Blood Descendants	6,265.00	6,265.00	.....	.....
Edward Prichett Scholarship for Law and Liberal Arts Students	180.00	180.00	.....	.....
(Awarded to Vernon Vagts, David Stone, and Ralph Randall)				
W. T. Proudfoot Scholarship for Needy and Worthy Students in the Art Department	65.00	65.00	.....	.....
(Awarded to Lloyd Miller)				
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research	150.00	150.00	.....	.....
(Honorarium to A. J. Carlson)				
Theodore F. Sanxay Fellowship for S. U. I. Liberal Arts Graduates	250.00	250.00	.....	.....
(Awarded to Joseph Callen)				
Charles Bundy Wilson Memorial Prize for Excellence in the German Language and Literature	42.50	42.50	.....	.....
(Won by Terry Rae Tonnesson)				
Scherling Prize in Pharmacy	5.00	5.00	.....	.....
(Awarded to Maynard R. Sandberg)				
Edward Bartow American Chemical Society Membership	20.00	20.00	.....	.....
(Awarded to Chester McCloskey)				
George Davis Bivin Foundation Gift for Fellowship in Child Welfare	300.00	300.00	.....	.....
(Won by Fay Moeller)				
Cleveland Press Scholarship	156.00	156.00	.....	.....
(Awarded to Joseph Waddell)				
University of Iowa Club of Chicago Scholarship	515.00	515.00	.....	.....
(Awarded to Ambrose Omalley, Andrew Novosad, Don Peterson and Leicester Farmer)				
Corn Products Refining Company Gift for a Fellowship in Chemistry	891.09	750.00	141.09	.....
(Chester McCloskey)				
Engineering Students Aid Fund	120.00	120.00	.....	.....
(Awarded to Clarence Slayton and Lee Fah Yih)				
Frederick F. Herzog Educational Fund	32.81	32.81	.....	.....
(Awarded to Fred Herzog)				
Iowa Colonial Dames Club for Alice French (Octave Thanet) Prize for Best Annual Short Story in the School of Letters	50.00	50.00	.....	.....
(Won by James R. Overholt)				
Iowa Fellowship in Writing	190.00	190.00	.....	.....
(Awarded to G. F. Brantley and Jean Garrigue)				
Mrs. John H. Johnson Gift for Tuition of Needy Students in the College of Liberal Arts	250.00	250.00	.....	.....
(Awarded to Paul Waggoner, John Roalson, and Wesley Shope)				
Montgomery Ward Company Scholarships	826.00	826.00	.....	.....
(Awarded to Raymond Jennett, R. J. Smith, Vera M. Benson, Margaret Smith, and Jean Glenn)				
Phoenix Fund	1,687.88	.....	1,687.88	.....
Rockefeller Gift for J. Davies	1,673.34	1,673.34	.....	.....

Schedule B-4a—Continued

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
Allied Chemical and Dye Fellowship in Chemistry (Awarded to Harold Baker)	750.00	750.00	.....	.....
Granger Scholarship Fund (Awarded to Nancy Pray, Abe Arkoff, and Karl Larson)	300.00	300.00	.....	.....
J. Waldo Smith Fellowship for P. Bliss	60.00	60.00	.....	.....
Rockefeller Foundation Gift for Rex H. Whitworth	1,690.00	1,690.00	.....	.....
b. Miscellaneous Purposes				
Clay and Calhoun County Land	329.49	39.16	290.33	.....
Endowment Fund General Income	5,839.91	720.84	5,119.07	.....
Homecoming Committee	1,343.28	.....	1,343.28	.....
Hospital Candy and Gift Fund	5,435.96	.....	4,512.76	923.20
Physical Plant Flower Fund	22.50	.....	22.50	.....
Waite L. Gifford Memorial	41.50	.....	41.50	.....
Scottish Highlanders Travel Fund	39.77	.....	39.77	.....
Total Non-Educational Purposes (To Schedule B-2)	(32,587.60)	(18,407.65)	(13,256.75)	(923.20)
Total Special Restricted Fund Expenditures	$397,290.19	$212,749.68	$174,659.39	$ 9,881.12

Schedule B-4b

SUMMARY OF TRUST FUND SECURITIES

For Year Ended June 30, 1943

(Principal and Income Expendable for Current Restricted Purposes)

	Balance July 1, 1942	Additions 1942-43	Deductions 1942-43	Balance June 30, 1943 (See Exhibit A)	Income Received 1942-43
I. CURRENT RESTRICTED FUNDS					
Investment of Inactive Cash Balances					
United States of America 90-day Treasury Bills due September 9, 1943 (106174; 106264)	$.....	$200,000.00	$.....	$200,000.00	$.....
United States of America Certificate of Indebtedness due February 1, 1944 (4085-4086)	.....	200,000.00	.....	200,000.00	.....
	.....	(400,000.00)	.....	(400,000.00)	.....
Clara Wilson, Hale Gift to Children's Hospital					
† The Hedges Company—1 share Series A Accumulative Dividend Preferred Stock	1.00	.....	.....	1.00	.75
† Utilities Holding Corporation—1 share Series A Cumulative Dividend Preferred Stock	1.00	.....	.....	1.00	.....
Sub-total Hale Gift Securities	(2.00)	.....	.....	(2.00)	(.75)
Phoenix Fund (For Post-War Scholarships to Service Men)					
United States of America Defense Series F 12-year Appreciation Bonds					
Due March 1, 1954 (C242942F-C242948F inc.)	518.00	.....	.....	518.00	.....
Due April 1, 1954 (C245800F; C245902F-C245907F inc.)	518.00	.....	.....	518.00	.....
Due May 1, 1954 (C347976F-C347982F inc.)	518.00	.....	.....	518.00	.....
Due February 1, 1955 (M508925F; C606639F-C606640F inc.)	.....	888.00	.....	888.00	.....
Due September 1, 1954 (C425746F-C425752 inc.)	.....	518.00	.....	518.00	.....
Due April 1, 1955 (C638414F-C638416F inc.; Q294321F-Q294322F inc.)	.....	259.00	.....	259.00	.....
Sub-total	(1,554.00)	(1,665.00)	.....	(3,219.00)	.....
Sub-total Restricted Funds	$1,556.00)	(401,665.00)	.....	(403,221.00)	(.75)
II. GENERAL AGENCY FUNDS					
Alumni Association					
Hotel Sherman Inc.					
5 shares Capital Stock	5.00	.....	.....	5.00	.....
1-5% Twenty Year First Mortgage Income Bond	375.00	.....	.....	375.00	18.75
Athletic Council of State University of Iowa					
3 Iowa Stadium 5% Serial Bonds	300.00	.....	.....	300.00	15.00
United States of America Savings Bonds					
Series F due October 1, 1954 (Q169002F)	.....	18.50	.....	18.50	.....
United States of American Savings Bonds					
Series F 12-year Appreciation due April 15, 1955 (Q302207F; Q293709F-Q293710F inc.)	.....	55.50	.....	55.50	.....
Sub-total Alumni Association	(680.00)	(74.00)	.....	(754.00)	(33.75)

† Original gift of donor carried at nominal value, no market value available.

Schedule B-4b—Continued

	Balance July 1, 1942	Additions 1942-43	Deductions 1942-43	Balance June 30, 1943 (See Exhibit A)	Income Received 1942-43
Gamma Eta Gamma					
United States of Ameria Defense Series F 12-year Appreciation Bonds					
Due December 1, 1954 (C511177F-C511180F inc.)	.....	296.00	.....	296.00	.....
Sub-total General Agency Funds	(680.00)	(370.00)	.....	(1,050.00)	(33.75)
III. STUDENT ORGANIZATIONS					
A. F. I.					
United States of America Defense Series F 12-year Appreciation Bonds					
Due May 1, 1954 (C348072F-C348073F inc.)	148.00	.....	.....	148.00	.....
Senior Class Memorial 1942					
United States of America Defense Series F 12-year Appreciation Bonds					
Due May 1, 1954 (M252794F)	740.00	.....	.....	740.00	.....
Senior Class 1934					
United States of America Defense Series G 12-year Interest Type Bonds					
Due April 1, 1955 (M1477695 G)	.....	1,000.00	.....	1,000.00	.....
Senior Class 1935					
United States of America Defense Series G Bonds					
Due April 1, 1955 (M1477696G; (C1376112G)	.....	1,100.00	.....	1,100.00	.....
Hillel Foundation					
United States of America Defense Series F 12-year Appreciation Bonds					
Due April 1, 1955 (Q286760F)	.....	18.50	.....	18.50	.....
Quadrangle Association					
United States of America Defense Series F 12-year Appreciation Bonds					
Due March 1, 1955 (C636091F-C636093 inc.)	.....	222.00	.....	222.00	.....
Women's Recreational Association					
United States of America Defense Series F 12-year Appreciation Bonds					
Due March 1, 1955 (Q286028F-Q286031F inc.; C622053F)	.....	148.00	.....	148.00	.....
Pontoniers					
United States of America Defense Series F 12-year Appreciation					
Due April 1, 1955 (C645127F; Q294039F)	.....	92.50	.....	92.50	.....
University Women's Association					
United States of America Defense Series F 12-year Appreciation Bonds					
Due April 1, 1955 (M1477694G)	.....	1,000.00	.....	1,000.00	.....

Schedule B-4b—Continued

	Balance July 1, 1942	Additions 1942-43	Deductions 1942-43	Balance June 30, 1943 (See Exhibit A)	Income Received 1942-43
Associated Students of Engineering United States of America Defense Series F 12-year Appreciation Bonds Due May 1, 1955 (C758864F-C758866F inc.)	.....	222.00	.....	222.00	.....
Pi Omega Pi United States of America Defense Series F 12-year Appreciation Bonds Due June 1, 1955 (C77544F-C77547F inc.)	.....	296.00	.....	296.00	.....
Dolphin Club United States of America Defense Series F 12-year Appreciation Bonds Due December 1, 1954 (M29295F)	.....	740.00	.....	740.00	.....
Men's Pan Hellenic United States of America Defense Series F 12-year Appreciation Bonds Due February 1, 1955 (C525319F-C525321F inc.)	.....	222.00	.....	222.00	.....
Sub-total Student Organizations	(888.00)	(5,061.00)	.....	(5,949.00)	.....
Total Trust Fund Securities (To Exhibit A)	$ 3,124.00	$407,096.00	.....	$410,220.00	$ 34.50

Schedule B-4c

SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS

For Year Ended June 30, 1943

Financed by	Number Granted	Value	Amount
A. REDUCTION IN TUITION AND BUDGET ALLOCATIONS			
General Scholarships			
Summer Session 1942	2	$ 30.00	$ 60.00
Academic Year	388	60.00	23,280.00
Public Speaking	15	60.00	900.00
Music	24	60.00	1,440.00
Tuition Scholarships			
Academic Year	62	25.96†	1,609.54
Tuition and Room Fellowships	22	79.08†	1,739.87
Tuition Exemptions to Graduate Students of Academic Rank			
Summer Session 1942	267	33.33	8,899.11
Academic Year	213	73.34	15,621.42
Sub-total	(993)		(53,549.94)
B. ENDOWMENT			
A. Whitney Carr Scholarship	23	60.00	1,380.00
F. C. Denkmann Law Scholarship	2	60.00	120.00
John F. Dillon Scholarship	10	36.90†	369.00
William Gardiner Hammond Law Scholarship	1	60.00	60.00
John P. Laffey Scholarship	8	68.50†	548.00
Joseph Graham Mayo	1	100.00	100.00
LaVerne Noyes Scholarship	84	74.40†	6,250.00
Edward Prichett Scholarship for Law and Liberal Arts Students	3	60.00	180.00
W. T. Proudfoot Scholarship	1	65.00	65.00
Paul Reed Rockwood	1	150.00	150.00
Theodore F. Sanxay Fellowship	2	125.00	250.00
Sub-total	(136)		(9,472.00)
C. CURRENT GIFTS			
George Davis Bivin Fellowship	1	300.00	300.00
Cleveland Press Scholarship	1	156.00	156.00
Edward Bartow American Chemical Society Membership Award	1	20.00	20.00
University of Iowa Club of Chicago Scholarship	6	85.83†	515.00
Corn Products Refining Company Fellowship	1	750.00	750.00
Engineering Student Aid	2	60.00†	120.00
Frederick F. Herzog Educational Fund	1	32.81	32.81
Iowa Fellowship in Writing	2	95.00†	190.00
Mrs. J. H. Johnson Scholarships	3	83.33†	250.00
Montgomery Ward and Company Scholarships	5	165.20†	826.00
Rockefeller Foundation Gift for J. Davies	1	1,673.34	1,673.34
Allied Chemical and Dye Corporation Fellowship in Chemistry	1	750.00	750.00
Granger Scholarship Fund	3	100.00	300.00
J. Waldo Smith Fellowship	1	60.00	60.00
Rockefeller Foundation Gift for Rex H. Whitworth	1	1,690.00	1,690.00
Sub-total	(30)		(7,633.15)
D. VARIOUS STATE AGENCIES			
Soldiers' Tuition (State Appropriation)			
Summer Session 1942	7	10.00	70.00
Academic Year	2	40.00	80.00
Iowa Vocational Board	5	192.85†	964.23
State Bonus Board	2	149.50†	299.00
State Board of Education			
Blind Student Aid	3	308.44†	925.31
Sub-total	(19)		(2,338.54)
Total Scholarships and Felowships Granted	1,178		$ 72,993.63

† Values vary, amount shown is average.

Schedule B-4d

STUDENT ACTIVITY FEES

For Year Ended June 30, 1943

Balance Forward July 1, 1942			$ 3,672.84
INCOME			
Allocations from Tuitions			
Summer Session 1942			
1,781 students @ $10.00		$ 17,810.00	
First Semester			
4,690 students @ $10.00		46,900.00	
Second Semester			
3,697 students @ $10.00		36,970.00	
Total Tuition Allocation (Schedule B-1b)			$101,680.00
Fee for Duplicate Identification Cards			
152 students @ $.50			76.00
U. S. Army Air Force Meteorology C Fees			357.05
Total Income			102,113.05
Total Credits			$105,785.89
DISTRIBUTION AND EXPENSE			
Distribution			
Student Publications, Inc.	$ 16,612.16		
Board in Control of Athletics	38,054.88		
Iowa Memorial Union Fund	15,252.00		
Concert Course	2,496.37		
Student Hospitalization	15,466.00		
R.O.T.C. Unit Fund	2,427.00		
Band Uniforms	131.50		
Refunds	4.00		
Dramatic Art Laboratory	2,027.38	92,471.29	
Expenditures			
Office Expense	159.99		
Printing	117.97		
Supplies	193.33		
Wages	121.90		
Equipment	8.38	601.57	93,072.86
Balance			$ 12,713.03

Schedule B-4e

ASSOCIATED ACTIVITIES

For Year Ended June 30, 1943

STATE BOARD OF HEALTH

(Social Security Act, Title VI, U. S. Public Health Service)

This account is operated in conjunction with the State Hygienic Laboratory. Disbursements are made through the State Board of Health, a complete set of accounts being maintained in the University Business Office.

Balance July 1, 1942		$ 1,533.37	
Less: Lapsed Balance		7.82*	
		1,525.55	
Appropriation (Schedule F-1)			
Salaries	$ 21,550.00		
Travel	1,500.00		
Supplies	5,000.00		
	28,050.00		
Less: Unused Balance Travel Lapsed	1,227.54	26,822.46	
			$ 28,348.01
EXPENDITURES			
Salaries	20,519.85		
Travel	272.46		
Envelopes and Mailing Boxes	1,039.26		
Printing	1,998.32		
Other Office Expense	117.20		
Chemicals and Antigen	9.40		
Corks	1,126.41		
General	525.05		
Repairs	2.28		
Equipment	7.00	25,617.23	
Orders in Process June 30, 1943		2,730.78	$ 28,348.01

* Indicates deduction.

ASSOCIATED ACTIVITIES

For Year Ended June 30, 1943

STATE BOARD OF HEALTH
(Continued)

DIVISION OF DENTAL HEALTH EDUCATION

This account is operated in conjunction with the Bureau of Dental Hygiene. Disbursements are made through the State Board of Health, a complete set of accounts being maintained in the University Business Office.

Appropriation (Schedule F-1)

Salaries		$ 1,620.00	
Supplies, Travel and Contingent	$ 900.00		
Less: Unused Travel and Salary Balance Lapsed	650.00*	250.00	$ 1,870.00
EXPENDITURES			
Salaries		1,370.00	
Office Expense		313.78	
Printing		126.17	
Supplies		29.42	
General		30.63	$ 1,870.00

* Indicates deduction.

ASSOCIATED ACTIVITIES

For Year Ended June 30, 1943

STATE HYGIENIC LABORATORY

(Sections 3952 and 3953 of 1931 Code)

This department is operated as a part of the College of Medicine. All funds are handled and invoices paid through the State Comptroller's Office upon the approval of the University Business Manager. A Complete set of accounts is kept in the University Business Office which is in agreement with the accounts in the State Comptroller's Office.

Balance July 1, 1942		$ 2,327.06
Appropriation (Schedule F-1)		
1942-43 Appropriation (49th G.A.)	$ 40,000.00	
Retrenchment and Reform Committee Order#120	10,000.00	50,000.00
		$ 52,327.06
EXPENDITURES		
Salaries	30,577.42	
Wages	3,057.77	
Office Expense		
Postage	760.64	
Envelopes and Mailing Boxes	2,517.28	
Telephone—Rent	236.30	
Tolls	65.40	
Telegrams and Freight	180.11	
Express	286.07	
Printing	1,368.80	
Other Office	262.23	
General Supplies		
Bacto	994.19	
Glassware	3,819.18	
Chemicals and Antigen	542.70	
Drugs	72.59	
Guinea Pigs	883.60	
Sheep Blood	285.50	
Other General	2,949.92	
Laundry	119.58	
Equipment	448.11	
Repairs	424.23	
	49,851.62	
Orders in Process June 30, 1943	2,475.44	$ 52,327.06

NATIONAL YOUTH ADMINISTRATION

Federal Funds for Student Aid Expended Under Direction of National Youth Administration, Washington, D. C.

	Total Number of Students Aided	Average Number of Students on Pay Rolls	Amount Paid — Total	Amount Paid — Average Monthly Payment Per Student
Graduate Students	5	2	$ 307.00	$ 18.05
Undergraduate Students	469	280	30,422.89	14.00
Total	474	282	$ 30,729.89	$ 14.03

ASSOCIATED ACTIVITIES

For Year Ended June 30, 1943

UNITED STATES CRIPPLED CHILDREN'S FUND

Statement of Receipts and Expenditures

(Social Security Act, Title V, Part 2 as Amended)

Funds carried in separate bank account and paid out upon approval of vouchers by State Director of United States Crippled Children's Program in Iowa.

	Fund A	Fund B	Total
Cash Balance Forward July 1, 1942	$ 17,159.05	$ 5,012.07	$ 22,171.12
RECEIPTS			
Income from United States Government (Schedule F-1)	53,645.00	46,340.00	99,985.00
Total	$ 70,804.05	$ 51,352.07	$ 122,156.12
CASH EXPENDITURES			
Hospital Care	14,655.86	16,217.05	30,872.91
Convalescent Care	940.00	1,801.00	2,741.00
Sanatorial Care	19,326.95	14,484.00	33,810.95
Office Supplies	337.23		337.23
Printing and Publications	741.76		741.76
Equipment	1,253.79		1,253.79
Scientific Equipment	58.00		58.00
Scientific Supplies	112.12	103.01	215.13
Communication	354.99	68.75	423.74
Foster Home Care		172.29	172.29
Contingent	53.63	16.50	70.13
Accounting Services	1,080.00		1,080.00
Fee for State Merit System	285.83		285.83
Salaries	15,597.21	9,188.12	24,785.33
Staff Travel	3,304.53	1,031.48	4,336.01
Diagnostic Clinics	952.26	184.00	1,136.26
Laboratory Service Cardiac and Diabetic Cases		600.00	600.00
Total	59,054.16	43,866.20	102,920.36
Balance (To Exhibit A)	11,749.89	7,485.87	19,235.76
Encumbered for Orders in Process	3,732.26	3,462.04	7,194.30
Net Balance June 30, 1943	$ 8,017.63	$ 4,023.83	$ 12,041.46

EXHIBIT

STATEMENT OF

For Year Ended

	Year Established	Principal June 30, 1942		
		Cash	Notes	Total
Alumni Association Loan	1932	$ 3,323.59	$ 2,541.26	$ 5,864.85
A. Whitney Carr Graduate Loan	1900	2,472.14	1,617.62	4,089.76
F. C. Denkmann Loan in Liberal Arts	1928	2,339.37	29.20	2,368.57
Dolphin Club Loan	1939	462.92	162.00	624.92
W. O. Finkbine Loan for Men	1926	1,430.51	60.00	1,490.51
Home Economics Club Loan	1932	252.64	.....	252.64
International Student Council Loan	1930	239.45	.....	239.45
Kellogg Foundation Loan for Dental Students	1942	7,632.83	2,368.00	10,000.83
Kellogg Foundation Loan for Medical Students	1942	8,860.24	1,141.00	10,001.24
Kellogg Foundation Loan for Student Nurses	1942	4,000.00	.....	4,000.00
Law Consolidated Loan	1926	7,749.08	2,420.26	10,169.34
Don A. and Julia L. Love Memorial Loan Fund	1940	20,642.41	4,493.10	25,135.51
College of Medicine Loan	1930	150.63	100.00	250.63
Mortar Board Loan	1933	110.74	.....	110.74
Student Nurses' Association Loan	1930	256.78	.....	256.78
Phi Beta Kappa Loan	1934	105.05	125.00	230.05
Phi Epsilon Kappa Loan	1938	19.41	.....	19.41
Religious Activities Board Loan	1938	.....	70.00	70.00
Senior Class Loan	1942	660.00	.....	660.00
Dorothy Finkbine Souers Loan for Women	1927	1,068.33	415.00	1,483.33
Emilie Blackmore Stapp Loan	1934	39.39	361.70	401.09
Marie Graham Stapp Loan	1934	483.66	24.65	508.31
Robert T. Swaine Graduate Loan	1925	1,300.65	1,707.72	3,008.37
Wm. H. Symons Loan	1935	2,590.46	1,308.99	3,899.45
Undergraduate Student Loan	1900	11,483.79	3,469.33	14,953.12
U. S. Government Loan	1942	.....	.....	.....
Women's Association Loan	1932	265.89	.....	265.89
Sub-total	.....	(77,939.96)	(22,414.83)	(100,354.79)
United States of America Certificate of Indebtedness	.....	.....	.....	.....
Total (To Exhibit A)	.....	$ 77,939.96	$ 22,414.83	$100,354.79

† Income from Endowment Funds.
• Indicates deduction.

C

STUDENT LOAN FUNDS

June 30, 1943

Additions			Deductions	Principal June 30, 1943		
Gifts	Income	Other		Cash	Notes and Investments	Total
$.....	$ 105.24	$.....	$ 282.00*	$ 3,312.29	$ 2,375.80	$ 5,688.09
.....	77.99	44.75	68.50*	3,008.57	1,135.43	4,144.00
.....	158.75†	.....	.....	2,518.12	9.20	2,527.32
.....	10.36	.....	.....	635.28	.....	635.28
.....	3.95	.....	.....	1,494.46	.....	1,494.46
.....	2.02	.....	.....	254.66	.....	254.66
.....	.....	.....	.....	239.45	.....	239.45
.....	28.37	.....	.....	7,173.90	2,855.30	10,029.20
.....	14.91	.....	.....	8,522.65	1,493.50	10,016.15
.....	.....	.....	.....	3,420.00	580.00	4,000.00
.....	186.12	254.30	222.48*	9,142.25	1,245.03	10,387.28
16.85	138.27	.....	53.40	23,440.40	1,796.83	25,237.23
.....	.....	.....	.....	150.63	100.00	250.63
.....	.....	.....	.....	110.74	.....	110.74
.....	.....	.....	.....	256.78	.....	256.78
.....	10.46	.....	.....	190.51	50.00	240.51
.....	.....	.....	.....	19.41	.....	19.41
.....	.....	.....	70.00*	.....	.....	.....
.....	.....	.....	.....	660.00	.....	660.00
.....	17.95	.....	.....	807.87	693.41	1,501.28
.....	22.87	.....	.....	373.29	50.67	423.96
.....	14.40	.....	.....	267.74	254.97	522.71
350.00	97.21	100.00	.....	2,455.16	1,100.42	3,555.58
.....	110.84	127.90	148.46*	3,252.84	736.89	3,989.73
1,948.58	231.38	50.95	116.00*	13,072.24	3,995.79	17,068.03
52,434.00	.41	.....	11,681.03*	30.00	40,723.38	40,753.38
.....	.....	.....	.....	165.89	100.00	265.89
(54,749.43)	(1,231.50)	(577.90)	(*12,641.87)	(84,975.13)	(59,296.62)	(144,271.75)
.....	.....	.....	.....	75,004.78*	75,004.78	.....
$54,749.43	$ 1,231.50	$ 577.90	$ 12,641.87*	$ 9,970.35	$ 134,301.40	$ 144,271.75

Schedule

OPERATION OF

For Year Ended

Fund	Loans Outstanding June 30, 1942	Loans Made	
		Number	Amount
Alumni Association Loan	$ 2,541.26	48	$ 4,393.50
A. Whitney Carr Graduate Loan	1,617.62	44	1,442.31
F. C. Denkmann Loan in Liberal Arts	29.20	.....	.....
Dolphin Club Loan	162.00	.....	.....
W. O. Finkbine Loan for Men	60.00	.....	.....
Home Economics Club Loan	.....	2	70.00
Kellogg Foundation Loan for Dental Students	2,368.00	12	1,997.00
Kellogg Foundation Loan for Medical Students	1,141.00	9	1,137.00
Kellogg Loan for Student Nurses	.....	4	580.00
Law Consolidated Loan	2,420.26	22	1,781.75
Don A. and Julia L. Love Memorial Loan	4,493.10	18	984.50
College of Medicine Loan	100.00	.....	.....
Phi Beta Kappa Loan	125.00	.....	.....
Religious Activities Loan	70.00	.....	.....
Dorothy Finkbine Souers Loan for Women	415.00	10	850.00
Emilie Blackmore Stapp Loan	361.70	.....	.....
Marie Graham Stapp Loan	24.65	4	390.00
Robert T. Swaine Graduate Loan	1,707.72	1	125.00
Wm. H. Symons Loan	1,308.99	43	4,755.00
Undergraduate Student Loan	3,469.33	154	8,129.30
U. S. Government Loan	.....	160	40,902.05
Women's Association Loan	.....	1	100.00
Total	$ 22,414.83	532	$ 67,637.41

C-1

STUDENT LOAN FUNDS

June 30, 1943

Loans Paid	Old Loans Transferred to Suspense	Loans Outstanding—June 30, 1943				Interest Collected on Loans
		Total	Not Due	Past Due Less Than One Year	Past Due One Year or More	
$ 4,382.20	$ 176.76	$ 2,375.80	$ 2,343.30	$.....	$ 32.50	$ 105.24
1,894.50	30.00	1,135.43	635.33	$ 95.00	405.10	77.99
20.00	.....	9.20	.....	.....	9.20	158.75
162.00	.....	.....	.....	.....	.....	10.36
60.00	.....	.....	.....	.....	.....	3.95
70.00	.....	.....	.....	.....	.....	2.02
1,509.70	.....	2,855.30	2,702.00	153.30	.....	28.37
784.50	.....	1,493.50	1,493.50	.....	.....	14.91
.....	.....	580.00	580.00	.....	.....	.....
2,847.00	109.98	1,245.03	288.85	469.97	486.21	186.12
3,629.87	50.90	1,796.83	570.00	782.81	444.02	138.27
.....	.....	100.00	100.00	.....	.....	.....
75.00	.....	50.00	.....	50.00	.....	10.46
.....	70.00	.....	.....	.....	.....	.....
571.59	.....	693.41	618.41	40.00	35.00	17.95
311.03	.....	50.67	50.67	.....	.....	22.87
159.68	.....	254.97	254.53	.....	.44	14.40
732.30	.....	1,100.42	125.00	280.42	695.00	97.21
5,247.10	80.00	736.89	235.00	217.10	284.79	110.84
7,525.51	77.33	3,995.79	2,922.20	900.37	173.22	231.38
178.67	.....	40,723.38	40,723.38	.....	.....	.41
.....	.....	100.00	100.00	.....	.....	.....
$30,160.65	$ 594.97	$ 59,296.62	$ 53,742.17	$ 2,988.97	$ 2,565.48	$ 1,231 50

EXHIBIT D

SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

For Year Ended June 30, 1943

	Date Established	Principal July 1, 1942	Cash additions (Deductions*)		Principal June 30, 1943
			Earnings	Other	
FUNDS UNDER GROUP INVESTMENT PLAN					
Permanent Land Fund (Accrued from sale of land from federal grant. Income used for general University purposes)	1840	$ 284,889.36			$ 284,889.36
Reserve for Contingencies of Invested Funds† (Expendable to protect investments)	1932	34,461.51	$ 3,701.31		38,162.82
Mark Ranney Memorial Fund (Established by Martha W. Ranney. Interest used for establishing and maintaining Mark Ranney Memorial Institute for the foundation of a College of Fine Arts)	1908	83,436.67			83,436.67
A. Whitney Carr Scholarship (Interest used for scholarships worth $60.00 a year in College of Liberal Arts and Applied Science, also loans to graduate students)	1900	50,000.00			50,000.00
Waite Lowrey Gifford Memorial (Established by Helen J. Gifford. Interest to be used in equipping and maintaining a room in the University Hospital for free medical treatment of needy patients)	1908	16,537.67			16,537.67
William Jennings Bryan Prize Fund (Interest to be used as a prize for students' essays on "Government")	1903	250.00			250.00
Johnson Memorial Prizes (Established in 1923 by Mr. and Mrs. John H. Johnson and increased in 1935. See Johnson Memorial Prizes under non-group investments. Interest used for Ernest R. Johnson Memorial Prizes of $25.00 and $15.00 to students with highest scholastic standing for four years in College of Liberal Arts; and for John Hamilton Johnson Memorial Prizes of $20.00, $15.00, and $10.00 to students majoring in Journalism who write the best stories for the Daily Iowan during the academic year.)	1923	420.00			420.00
Samuel Lefevre Memorial Prize (Established by Annie LeFevre. Interest to be used for freshman oratorical prize)	1923	500.00			500.00

Belle and David Wyland Scholarship (Established by will of Belle Wyland. Interest available for scholarships)	1930	900.00			900.00
F. O. Lowden Oratorial Prize Insurance (In accordance with terms of the gift all interest in excess of the oratorical prize is to be accumulated to $3,000 and held as an insurance against possible loss in principal)	1931	1,494.09	72.44		1,566.53
W. T. Proudfoot Scholarship (Interest used for scholarships in Art Department to students preferably from Warren County. Also $1,000 in non-group investments)	1926	1,000.00			1,000.00
Theodore Sanxay Fellowship Fund (Interest to be used for fellowships for Liberal Arts students)	1926	15,000.00			15,000.00
F. C. Denkmann Liberal Arts Loan Fund (Interest used for loans to students in College of Liberal Arts)	1928	5,000.00			5,000.00
F. C. Denkmann Law Scholarship Fund (Interest used for Law Scholarships)	1928	5,000.00			5,000.00
Rockefeller and General Education Board Medical Research Fund (Established from interest accumulations on Rockefeller gift for new medical building. Income used for medical research)	1929	200,000.00			200,000.00
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research (Established by Alan C. Rockwood, executor of estate of E. W. Rockwood. Interest to be used to pay honoraria to one or more visiting lecturers in the College of Medicine)	1937	8,945.30			8,945.30
William Gardiner Hammond Scholarship (Gift of Mr. J. E. E. Markley. Interest to be used to establish Law Scholarship in honor of Wm. Gardiner Hammond)	1938	2,500.00			2,500.00
LaVerne Noyes Foundation Scholarship Fund (Established by trustees of Noyes estate. Interest to be used to provide scholarships to citizens who served in the World War or their descendants by blood. See also non-group investments)	1938	13,253.49			13,253.49
Joseph Graham Mayo Fund for Lectureships or Scholarships in College of Medicine (Established by Edith Graham Mayo. Interest to be used to pay honoraria to one or more visiting teachers, or may be used in any one year to pay a scholarship in the College of Medicine)	1939	5,000.00			5,000.00
Edward Prichett Scholarship Fund (Interest to be used for maintaining scholarships in the College of Law or College of Liberal Arts)	1940	6,631.80			6,631.80
Scherling Prize Fund (Established by Gus Scherling. Interest to be used for prizes in College of Pharmacy for superior work in organic chemistry)	1941	$ 200.00			$ 200.00

† See Finance Committee Minutes of April 14, 1942. Net profits from bonds sold, and 10 per cent of annual income on Endowment Fund Group. Investments are to set aside each year until fund reaches $50,000.00.

EXHIBIT D—Continued

	Date Established	Principal July 1, 1942	Cash additions (Deductions*)		Principal June 30, 1943
			Earnings	Other	
Y. W. C. A. Fund for Permanent Benefit of Y. W. C. A. (Established by Y. W. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. W. C. A., principal expendable for permanent benefit to Y. W. C. A.)	1942	3,151.37			3,151.37
Y. M. C. A. Fund for Permanent Benefit to Y. M. C. A. (Established by Y. M. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. M. C. A., principal expendable for permanent benefit to Y. M. C. A.)	1942	449.50			449.50
A. O. Thomas Memorial Fund (Interest to be used for purchase of rare and needed fossils, etc. for department of Geology)				$ 450.00	450.00
Sub-total Funds Under Group Investment Plan		(739,020.76)	(3,773.75)	(450.00)	(743,244.51)
FUNDS NOT UNDER GROUP INVESTMENT PLAN					
Gift from Citizens of Iowa City for Chapel (Formerly donated land fund—Clay and Calhoun County) (Transferred from real estate inventory 1934-35. Represents appraised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds, if sold, are expendable)	1935	17,224.85			17,224.85
F. O. Lowden Oratorical Prize (Interest used as prizes for winners of Northern Oratorical League Contest)	1900	2,500.00			2,500.00
W. T. Proudfoot Scholarship (Interest used for scholarships in Art Department to students preferably from Warren County. Also $1,000 in group investment)	1923	1,000.00			1,000.00
W. O. Finkbine Fund for Annual University Dinner for Men (Interest to be used for students who have achieved marks of distinction in various scholastic activities. Surplus funds may be transferred to student loan fund)	1926	4,000.00			4,000.00
W. O. Finkbine Fund for Goodwill Dinner for Women and Dorothy Finkbine Souers Loan Fund (Established by W. O. Finkbine)	1927	4,000.00			4,000.00
John F. Dillon Scholarship (Interest used for law prizes and scholarships)	1914	12,000.00			12,000.00

John P. Laffey Gift for Law Scholarships (Interest to be used for law scholarships)	1927	10,000.00			10,000.00
Laura Spelman Endowment Fund for Child Welfare (Gift of 150 shares of stock in Parents' Publishing Association. Income to be used in support of Child Welfare Research Work)	1929	7,575.00			7,575.00
F. O. Lowden Prize Fund in Liberal Arts (Interest to be used for prizes in Botany, Geology, Greek, Latin, and Mathematics, $25.00 each; and for Debate, $50.00. Excess of interest over prizes to be accumulated in cash until at least $2,000 is accumulated against possible loss to principal)	1935	3,000.00			3,000.00
Johnson Memorial Prizes (See also Johnson Memorial Prizes of $420 in group investment)	1935	1,250.00			1,250.00
F. O. Lowden Liberal Arts Prize Reserve Fund (In accordance with terms of the gift all interest in excess of the prize is to be accumulated in cash to $2,000 and held as a reserve against possible loss in principal)	1936	245.02	35.00		280.02
LaVerne Noyes Foundation Scholarship Fund (Gift of 175 shares aermotor stock. See also group investments)	1938	192,500.00			192,500.00
Charles Bundy Wilson Memorial Prize (Established by Mrs. Charles Bundy Wilson. Income to be used as a prize or prizes for excellence in the German Language or Literature)	1939	1,000.00			1,000.00
John Stefanek Bequest for Advancement of Russian Language Course				500.00	500.00
Sub-total Funds not Under Group Investment Plan		(256,294.87)	(35.00)	(500.00)	(256,829.87)
Total Endowment and Expendable Fund Principal		$ 995,315.63	$ 3,808.75	$ 950.00	$1,000,074.38
Reserve for Unrealized Increment or Group Investment Farm Sale Contracts		2,000.00			2,000.00
Total Endowment and Expendable Funds (To Exhibit A)		$ 997,315.63	$ 3,808.75	$ 950.00	$1,002,074.38

* Indicates deduction.

Schedule D-1

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE FUND INVESTMENTS

In Joint Custody of University Treasurer and Finance Committee of the Iowa State Board of Education

As of June 30, 1943

	Non-Group Investments	Group Investments	Total
Cash (Schedule D-2)	$ 767.40	$ 21,152.36	$ 21,919.76
Investments:			
U. S. and Municipal Bonds (Schedules D-3 and D-7)	12,874.62	255,296.75	268,171.37
Other Bonds (Schedule D-7)	10,000.00	.....	10,000.00
First Mortgage Real Estate Loans (Schedule D-4)	.....	347,029.00	347,029.00
Preferred Stock (Schedule D-7)	15,500.00	.....	15,500.00
Management and Founders Stock (Schedule D-7)	7,575.00	.....	7,575.00
Common Stock (Schedule D-7)	192,750.00	.....	192,750.00
Real Estate Owned (Schedules D-5 and D-7)	16,862.85	108,666.40	125,529.25
Farm Sale Contracts (Schedule D-6)	.....	13,600.00	13,600.00
Sub-total Investments	(255,562.47)	(724,592.15)	(980,154.62)
Total (To Exhibit A)	$ 256,329.87	$ 745,744.51	$1,002,074.38

Schedule D-2

SUMMARY OF RECEIPTS AND DISBURSEMENTS OF ENDOWMENT AND NON-EXPENDABLE FUNDS

For Year Ended June 30, 1943

	Non-Group Investments			Group Investments	Total (See Exhibit F)
	Chapel Fund	Dillon Fund	Lowden Reserve		
Cash Balance July 1, 1942	$ 362.00	$ 91.81	$ 245.02	$ 6,831.73	$ 7,530.56
Receipts:					
Bonds Sold (Schedule D-3)				15,500.00	15,500.00
Mortgage Loan Payments (Schedule D-4)				70,535.00	70,535.00
Payments on Farm Sale Contracts (Schedule D-6)				8,400.00	8,400.00
Additions to Fund:					
A. O. Thomas Memorial Fund				450.00	450.00
John Stefanek Bequest				500.00	500.00
Sale of 8.12 acres of land—Farnsworth Farm				243.60	243.60
From Income on Endowment Funds for:					
Bond Premium Amortization 1942-43 (Schedules D-3 and D-7)		33.57		618.28	651.85
Earnings added to Principal			35.00	3,773.75	3,808.75
Total Receipts		33.57	35.00	100,020.63	100,089.20
Total Balance and Receipts	$ 362.00	$ 125.38	$ 280.02	$106,852.36	$107,619.76
Disbursements:					
New Mortgage Loans (Schedule D-4)				35,700.00	35,700.00
Purchase of U. S. and Municipal Bonds (Schedule D-3)				50,000.00	50,000.00
Total Disbursements				85,700.00	85,700.00
Cash Balance June 30, 1943 (To Schedule D-1)	$ 362.00	$ 125.38	$ 280.02	$ 21,152.36	$ 21,919.76

Schedule

SUMMARY OF UNITED STATES AND

For Year Ended

Description	Interest Rate	Date Due	Amount Due	Book Value July 1, 1942	Add Bonds Acquired (Schedule D-2
United States of America Treasury	2.5	3-15-52	$	$ 24,000.00	
United States of America Treasury	2.5	9-15-67		62,000.00	
United States of America Treasury	7/8	4-1-44			$ 50,000.00
Appanoose County Refunding	4.25	1-1-46		14,963.83	
Blackhawk County Funding †	5	(11-1-44	1,000.00)	5,858.11	
		(11-1-46	5,000.00)		
		(11-1-47	1,000.00)		
Cass County Funding	5	11-1-43		9,068.91	
Decatur County Funding	3	11-1-45		5,083.29	
Fremont County Funding	5	(11-1-44	5,000.00)	15,189.33	
		(11-1-45	5,000.00)		
		(11-1-46	5,000.00)		
Johnson County Funding	3	(11-1-45	4,000.00)	10,040.96	
		(11-1-46	3,000.00)		
		(11-1-47	3,000.00)		
Lenox (Town of) Funding	4.75			502.14	
Page County Funding	5	11-1-44		2,018.50	
Pocahontas County Funding	5			5,009.64	
Polk County Funding	4.5	9-1-43		14,075.46	
Pottawattamie County Funding	5	(11-1-43	4,000.00)	15,218.47	
		(11-1-44	3,000.00)		
		(11-1-45	2,000.00)		
		(11-1-46	2,000.00)		
Scott County Funding	5	(11-1-45	1,000.00)	20,648.62	
		(11-1-46	9,000.00)		
		(11-1-47	10,000.00)		
Scott County Funding	5	11-1-48		5,586.58	
Scott County Funding	4.75	5-1-44		3,101.18	
Webster County Funding	5	11-1-43		6,044.27	
Webster County Funding	5			3,005.74	
Total				$221,415.03	$ 50,000.00

† Total par value $7,000.00. See also Schedule D-7 for share owned by Dillon Fund.
* Indicates deduction.

D-3

MUNICIPAL BONDS—GROUP INVESTMENT

June 30, 1943

Deduct Bonds Sold or Matured (Schedule D-2)	Deduct (Add*) Bond Premium (Discount*) Amortized (Schedules D-2 and D-9)	Book Value June 30, 1943			Interest Received Received D-9)
		Par Value	Premium (Discount*)	Total (Schedule D-1)	
		$ 24,000.00		$ 24,000.00	$ 600.00
		62,000.00		62,000.00	1,550.00
		50,000.00		50,000.00	
	$ 9.76*	15,000.00	$ 26.41*	14,973.59	637.50
	23.13	5,750.00	84.98	5,834.98	292.50
	33.28	9,000.00	35.63	9,035.63	450.00
	60.23	5,000.00	23.06	5,023.06	150.00
	51.77	15,000.00	137.56	15,137.56	750.00
	11.89	10,000.00	29.07	10,029.07	300.00
$ 500.00	2.14				11.87
	7.34	2,000.00	11.16	2,011.16	100.00
5,000.00	9.64				125.00
	49.65	14,000.00	25.81	14,025.81	630.00
4,000.00	88.38	11,000.00	130.09	11,130.09	650.00
	118.95	20,000.00	529.67	20,529.67	1,000.00
	83.02	5,000.00	503.56	5,503.56	250.00
	49.84	3,000.00	51.34	3,051.34	142.50
3,000.00	33.04	3,000.00	11.23	3,011.23	225.00
3,000.00	5.74				75.00
$ 15,500.00	$ 618.28	$ 253,750.00	$ 1,546.75	$ 255,296.75	$ 7,939.37

Schedule

SUMMARY OF FIRST MORTGAGE

For Year Ended

Loan No.	To Whom	Date Made	Date Due	Interest Rate	Balance July 1, 1942	Additions (Schedule D-2)	Deductions (Schedule D-2)
9	Cahill, Wm.	1-19-38	1-1-43	4.5	$ 5,000.00	.....	.....
17	Gerlits, George J.	1-1-42	1-1-52	4	5,000.00	.....	$ 100.00
23	Lindemann, E. M. L.	1-1-42	1-1-52	4	8,000.00	.....	2,000.00
25	Murphy, James J.	1-1-37	1-1-42	4	11,000.00	.....	11,000.00
29	Smith, Velma and C. H.	1-15-43	1-1-53	4.5	13,000.00	.....	.....
32	Wagner, Matilda	1-1-38	1-1-43	5	6,000.00	.....	.....
34	Gardner, Mary C.	1-1-39	1-1-44	4	16,500.00	.....	860.00
35	Brophy, Leo	11-3-37	1-1-43	4.5	8,000.00	.....	8,000.00
36	Oberman, Anna	1-1-39	1-1-44	4	5,640.00	.....	120.00
37	Hogan, Andrew J.	10-20-38	1-1-44	4	4,800.00	.....	800.00
38	Cozine, Sidney C.	4-20-39	1-1-44	4	9,600.00	.....	200.00
41	Worrell, Joseph E.	1-1-40	1-1-43	5	6,500.00	.....	.....
42	Sibel, Anthony	1-1-39	1-1-44	5	425.00	.....	.....
43	Gerlits, Ellen A., Admix.	6-19-41	1-1-51	4	4,400.00	.....	200.00
47	Sheets, Lela Wood	1-1-41	1-1-51	4	5,880.00	.....	130.00
49	Armbruster, Mary, Admx.	1-1-38	1-1-53	4.5	14,000.00	.....	2,300.00
50	McCann, George	1-3-40	1-1-45	4	4,500.00	.....	1,500.00
58	Oswald, Chris	8-2-40	1-1-45	4	3,300.00	.....	.....
59	Baker, Jacob W.	1-1-40	1-1-47	4	5,370.00	.....	2,000.00
60	Donovan, Roy	3-3-39	1-1-44	4	3,220.00	.....	3,220.00
63	Sheppard, R. T.	1-1-41	1-1-51	4	2,000.00	.....	.....
64	Hrdlicka, Jos. A.	1-1-41	1-1-51	4	8,814.00	.....	300.00
87	Craig, Carl	1-1-41	1-1-51	4	2,600.00	.....	.....
88	Miller, E. E.	1-1-41	1-1-51	4	5,880.00	.....	120.00
91	Snyder, Josie Allen, and Allen, George	1-10-40	1-1-45	4	2,400.00	.....	50.00
92	Hamilton, E. F.; Ries, Berneice M. and Herbert J.	1-1-41	1-1-51	3.5	14,700.00	.....	4,700.00
93	Holscher, Emma (Guardian)	6-27-41	1-1-51	4	7,500.00	.....	150.00
94	Petty, Clarence H.	1-1-41	1-1-51	4	4,900.00	.....	100.00
97	Walker, Phillip S.	1-1-42	1-1-52	4	3,000.00	.....	3,000.00
98	Wentz, Fred C., et al	1-1-42	1-1-52	4	9,000.00	.....	150.00
99	Knight, Florence B.	1-1-42	1-1-52	4	9,000.00	.....	200.00
101	Miller, Ruth E.	11-19-37	1-1-43	4.5	2,300.00	.....	2,300.00
102	Armstrong, Aletha B.	2-26-38	1-1-43	4	7,000.00	.....	7,000.00
104	Nolan, Neil	5-4-38	4-1-43	4	4,000.00	.....	4,000.00
105	Reilly, John	5-31-38	1-1-43	4	5,000.00	.....	5,000.00
106	Newland, Margaret R. & G. O.	6-21-38	1-1-43	4	2,000.00	.....	.....
107	Lindley, Fred B.	11-1-38	1-1-44	4	6,305.00	.....	65.00
108	Kaufman, Karl L.	3-4-39	1-1-49	4	11,500.00	.....	500.00
109	Schott, Alexander A.	2-8-40	1-1-50	4	6,240.00	.....	130.00
111	Augustin, Virgia	6-26-40	1-1-50	4	1,550.00	.....	50.00
112	Womer, Carmie	11-29-40	1-1-51	4	8,250.00	.....	250.00
113	Phillips, Raymond L. et al	2-7-41	1-1-51	4	4,800.00	.....	4,800.00
114	Anderson, Oscar	8-9-41	3-1-51	3.75	5,190.00	.....	105.00
115	Rugg, Etta M.	8-29-41	1-1-51	3.75	5,000.00	.....	100.00
116	Adams, Lon O.; Adams, R. E.; Adams, T. Reagan, Trustees	10-23-41	1-1-52	3.75	6,000.00	.....	120.00
117	Walker, Mabel	1-5-42	1-1-52	3.75	4,000.00	.....	850.00
118	Selbers, H. F. and T. J.	1-19-42	1-1-52	3.75	4,800.00	.....	100.00
119	Erusha, Clara; Crofter, Gilbert	2-10-42	1-1-52	3.75	6,000.00	.....	100.00
120	Blunk William	2-23-42	1-1-52	3.75	10,500.00	.....	250.00
121	Reiss, Harry E.	3-1-42	1-1-52	3.75	11,000.00	.....	300.00
122	Ogle, J. W.	3-11-42	1-1-52	3.75	11,000.00	.....	225.00
123	Davis, Howard	3-11-42	1-1-52	3.75	7,500.00	.....	150.00
124	Mercer, W. W.; Trustee	3-26-42	1-1-52	3.5	14,000.00	.....	2,000.00
125	Pollard, Claude A.	4-14-42	1-1-52	3.75	6,000.00	.....	500.00
126	Sundgren, Edwin	4-14-42	1-1-52	3.75	9,000.00	.....	180.00
127	Sowers, Wilber	5-6-42	1-1-52	3.75	13,000.00	.....	260.00
128	Fruitig, Lysle	3-1-43	1-1-53	3.75	.....	$ 4,500.00	.....
129	Gingerich, Frank and Joella	3-1-43	1-1-53	3.75	.....	5,000.00	.....
130	Steel, W. A. and Nina	3-11-43	1-1-53	3.75	.....	5,000.00	.....
131	Sawtell, Chas. and Lillian	3-30-43	1-1-53	3.75	.....	5,200.00	.....
132	Hall, Cleo and Kathryn	3-27-43	3-1-53	3.75	.....	5,000.00	.....
133	Carver, Harland and Blanche	6-16-43	1-1-53	3.75	.....	11,000.00	.....
	Total	.....	.....	.....	$381,864.00	$35,700.00	$70,535.00

D-4
LOANS—GROUP INVESTMENT
June 30, 1943

Balance June 30, 1943 (Schedule D-1)	Appraised Value	No. of Acres	Value of Loan per Acre	Interest		
				Past Due July 1, 1942	Due 1942-43	Credits
$ 5,000.00	$ 60,000.00	397	$ 12.59	$.....	$ 225.00	$ 225.00
4,900.00	12,000.00	60	83.33	.....	200.00	200.00
6,000.00	16,000.00	100	80.00	.....	320.00	320.00
.....	.....	.....	.....	.....	440.00	440.00
13,000.00	50,000.00	200	65.00	.....	585.00	585.00
6,000.00	28,050.00	187	32.09	.....	300.00	300.00
15,640.00	34,000.00	194	85.05	310.60	707.46	1,018.06
.....	.....	.....	.....	.....	360.00	360.00
5,520.00	16,200.00	162	34.81	.....	225.60	225.60
4,000.00	15,000.00	181.25	26.48	.....	192.00	192.00
9,400.00	22,500.00	150	64.00	.....	384.00	384.00
6,500.00	24,000.00	160	40.63	.....	325.00	325.00
425.00	24,000.00	160	2.66	.....	21.25	21.25
4,200.00	16,000.00	81.5	53.99	.....	176.00	176.00
5,750.00	10,000.00	98	60.00	.....	235.20	235.20
11,700.00	34,000.00	200	70.00	.....	630.00	630.00
3,000.00	9,500.00	80	56.25	.....	180.00	180.00
3,300.00	8,400.00	140	23.57	.....	132.00	132.00
3,370.00	16,000.00	80	67.13	.....	214.80	214.80
.....	.....	.....	.....	.....	128.80	128.80
2,000.00	22,950.00	153	13.07	.....	80.00	80.00
8,514.00	33,400.00	165.45	53.27	102.56	365.80	468.36
2,600.00	10,000.00	101	25.74	.....	104.00	104.00
5,760.00	14,000.00	80	75.00	.....	235.20	235.20
2,350.00	6,740.00	162.74	14.75	.....	96.00	96.00
10,000.00	36,000.00	592	24.83	.....	519.64	519.64
7,350.00	16,150.00	160	46.88	.....	300.00	300.00
4,800.00	11,700.00	180	27.22	.....	196.00	196.00
.....	.....	.....	.....	.....	120.00	120.00
8,850.00	20,000.00	200	45.00	.....	360.00	360.00
8,800.00	18,000.00	306	29.41	.....	360.00	360.00
.....	.....	.....	.....	.....	100.50	100.50
.....	.....	.....	.....	.....	362.96	362.96
.....	.....	.....	.....	.....	126.97	126.97
.....	.....	.....	.....	414.00	330.85	744.85
2,000.00	6,000.00	150	13.33	.....	80.00	80.00
6,240.00	25,200.00	312	20.83	.....	252.20	252.20
11,000.00	27,800.00	306.97	37.22	.....	460.00	460.00
6,110.00	14,510.00	143	43.63	.....	251.48	251.48
1,500.00	3,390.00	80	20.00	.....	62.20	62.20
8,000.00	17,600.00	160	53.12	.....	330.00	330.00
.....	.....	.....	.....	.....	238.00	238.00
5,085.00	8,075.00	160	32.44	.....	193.64	193.64
4,900.00	10,240.00	160	31.25	.....	187.50	187.50
5,880.00	10,625.00	80	75.00	.....	225.00	225.00
3,150.00	14,980.00	119	31.10	.....	150.00	150.00
4,700.00	7,522.00	93	57.00	.....	180.00	180.00
5,900.00	14,150.00	220	27.27	.....	202.36	202.36
10,250.00	16,450.00	141	52.44	.....	334.69	334.69
10,700.00	24,000.00	160	68.75	.....	343.75	343.75
10,775.00	17,280.00	138	79.71	.....	332.37	332.37
7,350.00	10,500.00	160	46.87	.....	226.56	226.56
12,000.00	32,200.00	280	50.00	.....	372.95	372.95
5,500.00	10,000.00	80	75.00	.....	153.07	153.07
8,820.00	14,400.00	120	66.67	.....	251.33	251.33
12,740.00	19,877.00	160	81.25	.....	319.35	319.35
4,500.00	7,000.00	80	56.25	.....	.....	.....
5,000.00	21,000.00	230.18	25.00	.....	.....	.....
5,000.00	8,500.00	80	62.50	.....	.....	.....
5,200.00	8,500.00	80	65.00	.....	.....	.....
5,000.00	10,000.00	139.33	35.97	.....	.....	.....
11,000.00	18,000.00	160	68.75	.....	.....	.....
$ 347,029.00	$ 962,389.00	8,696.42	†	$ 827.16	$ 14,786.48	$ 15,613.64

† Average Loan per Acre $ 39.90
Average Appraisal per Acre 115.25

Schedule

SUMMARY OF GROUP

For Year Ended

Farm No.	Acquired from	Tenant	Date Acquired	Book Value July 1, 1942	Deductions
4	Farnsworth, Helen	Matt Kapp	8-9-33	$ 11,800.00	$ 243.60
6	Donohoe, Patrick	Kate Donohoe	11-17-33	15,925.00	
7	Loney, Wm.	W. G. Floerschinger	1-18-34	10,000.00	
8	Maher, Philip	Philip Maher	8-20-34	7,500.00	
9	McCabe, Edward F.	Edward F. McCabe	9-14-34	19,000.00	
12	Borschel, Edw. F.	C. P. Bontrager	7-30-37	13,796.00	
13	Elliott, Charles	Wm. Volk	9-10-37	9,000.00	
14	Kahler, John	J. J. Williams	12-22-37	1,979.00	
16	Mahoney, Dennis Robert	D. R. Mahoney	12-12-38	14,000.00	
19	White, Matt		5-25-36	5,000.00	
	Prichett, Edward‡		9-20-38	700.00	
	Prichett, Edward‡		9-20-38	210.00	
				$ 108,910.00	$ 243.60

† Includes crop share if sold.
‡ Two plots of land in Chicago, Illinois, received from Prichett Estate and held temporarily until they can be resold.

D-5

REAL ESTATE OWNED INVESTMENT

June 30, 1943

Book Value June 30, 1943 (Schedule D-1)	Appraisal Value of Land	No. of Acres	Past Due July 1, 1942	Due on Leases Expiring March 1, 1943†	Credits	Past Due June 30, 1943	Expenses (Schedule D-10)
$ 11,556.40	$ 43,875.00	349.9	$ 1,007.00	$ 1,070.51	$ 1,370.51	$ 707.00	$ 1,353.59
15,925.00	63,000.00	251.9	.....	853.64	853.64	.....	232.47
10,000.00	51,000.00	160	150.00	861.50	1,011.50	.....	298.89
7,500.00	16,000.00	80	7.75	315.46	315.46	7.75	89.59
19,000.00	50,000.00	200	.....	812.22	812.22	.....	450.06
13,796.00	18,600.00	118	.....	700.00	700.00	.....	117.58
9,000.00	30,000.00	200	189.03	1,525.90	1,475.90	239.03	1,746.62
1,979.00	5,580.00	41.34	.....	150.00	150.00	.....	13.06
14,000.00	20,000.00	200	.54	724.90	724.90	.54	153.27
5,000.00	10,000.00	80	.....	77.73	77.73	.....	23.40
700.00	700.00	.....	.....	.....	.....	.....	.....
210.00	210.00	.....	.....	.....	.....	.....	.....
$108,666.40	$308,965.00	.....	$ 1,354.32	$ 7,091.86	$ 7,491.86‡	$ 954.32	$ 4,478.53

‡ Cash Credits.....$7,441.86
Charge off Loney Farm
Henly Account 50.00

$7,491.86

Schedule D-6

SUMMARY OF FARM SALE CONTRACTS—GROUP INVESTMENT

For Year Ended June 30, 1943

No.	Sold to	Description	Date Due	Balance July 1, 1942	Cash Payments (Schedule D-2)	Balance June 30, 1943 (Schedule D-1)	Interest Due	Interest Paid
1	Volk, Harvey	#10 Grizel	March 1, 1955	$ 4,200.00	$ 4,200.00	.....	$ 165.15	$ 165.15
3	Krall, Mary	#18 Tomash	March 1, 1955	3,500.00	500.00	$ 3,000.00	128.70	128.70
5	Schropp, Isaac	#11 Mueller	March 1, 1953	2,300.00	200.00	2,100.00	103.50	103.50
6	Floerschinger, Frank J.	#15 Floerschinger	February 28, 1958	6,000.00	2,000.00	4,000.00	270.00	270.00
7	Blosser, Dwight	#17 Swartzendruber	January 1, 1956	6,000.00	1,500.00	4,500.00	248.44	248.44
	Total June 30, 1943 (To Schedule D-1)			$ 22,000.00	$ 8,400.00	$ 13,600.00	$ 915.79	$ 915.79

Schedule D-7
SUMMARY OF NON-GROUP INVESTMENTS
For Year Ended June 30, 1943

Name	Balance July 1, 1942	Additions Deductions* (Schedule D-2)	Balance June 30, 1943 (Schedule D-1)	Fund	Interest, Rent or Dividend Income: Past Due July 1, 1942	Due	Credits	Past Due June 30, 1943	Expenses
E. I. DuPont DeNemours & Co.... 4.5% Preferred Stock....	$ 10,000.00	$.....	$ 10,000.00	J. P. Laffey Law Scholarships	$.....	$ 504.00	$ 504.00	$.....	$.....
National Biscuit Co.....†7% Preferred Stock.....	2,500.00	.....	2,500.00	F. O. Lowden Oratorical Prize	.....	175.00	175.00	.....	.....
International Harvester Co.....†7% Preferred Stock.....	3,000.00	.....	3,000.00	F. O. Lowden Prize Fund in Liberal Arts.....	.....	210.00	210.00	.....	.....
Hotel Fort Des Moines Building Co.. 7% Income Bond.....	1,000.00	.....	1,000.00	W. T. Proudfoot Scholarship.	.....	70.00	70.00	.....	.....
The Cleveland Union Terminal Co...†5.5% 1st Mfg. S. F. Fund.	1,000.00	.....	1,000.00	Ernest R. and John Hamilton Johnson Prizes.....	.....	55.00	55.00	.....	.....
Southern California Edison Co.....†Common Capital Stock, Ltd.....	250.00	.....	250.00	Ernest R. and John Hamilton Johnson Prizes.....	.....	15.00	15.00	.....	.....
Parents' Institute, Inc.....†No-Par Management and Founders Stock.....	5,050.00		5,050.00	Laura Spelman.....	.....	3,000.00	3,000.00	.....	.....
Parents' Institute, Inc.....†No-Par Management and Founders Stock.....	2,525.00	.....	2,525.00	Laura Spelman.....	.....	1,500.00	1,500.00	.....	.....
German External Bonds.....†7% Bonds due October 15, 1949.....	4,000.00		4,000.00	W. O. Finkbine—Men.....	420.00	280.00	.....	700.00	.....
German External Bonds.....†7%Bonds due October 15, 1949.....	4,000.00	.....	4,000.00	W. O. Finkbine—Women....	420.00	280.00	.....	700.00	.....
Blackhawk County Bonds..... 5% Funding Bond.....	1,250.00	.....	1,250.00	John F. Dillon.....	.....	57.50	57.50	.....	.....
Calhoun County Bonds..... 3% Funding Bond.....	10,158.19	33.57*	10,124.62	John F. Dillon.....	.....	300.00	300.00	.....	33.57*
United States of America..... 2.5%Treas. Bond.....	500.00		500.00	John F. Dillon.....	.....	12.50	12.50	.....	.....
United States of America.....†4.25% Treas. Bond.....	1,000.00	.....	1,000.00	Charles Bundy Wilson Memorial Prize.....	.....	42.50	42.50	.....	.....
Aermotor Company.....†No-Par Common Capital Stock.....	192,500.00	.....	192,500.00	LaVerne Noyes Foundation Scholarship Fund.....	.....	4,025.00	4,025.00	.....	.....
Clay County (Powell) Farm.....†337.01 Acres.....	14,862.85	.....	14,862.85	Donated (Clay and Calhoun Co.) Lands.....	.....	900.00	900.00		295.11
Calhoun County (Davis) Farm....†40 Acres.....	2,000.00	.....	2,000.00	Donated (Clay and Calhoun Co.) Lands.....	180.00*	200.00	200.00	180.00*	34.38
	$255,596.04	33.57*	$255,562.47		$ 660.00	$11,626.50	$11,066.50	$1,220.00	$ 295.92

† Original Gift of donor.
* Indicates credit balance.

Schedule D-8

ENDOWMENT FUND FARM LEASES

For Year March 1, 1943 to February 29, 1944

(Not taken up in 1942-43 farm operation reports because majority of payments are not due until after June 30, 1943)

Name of Tenant	Farm No.	Acquired From	Status of Farm	Fund	Date Due	Cash Rent	
						Amount	Total
Howard Hamriek	1	Powell	Owned	Donated (Clay and Calhoun Co.) Land	12-1-43	$ 450.00	
					2-1-44	450.00	$ 900.00
Donald Earwood	2	Davis	Owned	Donated (Clay and Calhoun Co.) Land	3-1-43	200.00	200.00
Matt Kapp	4	Farnsworth	Owned	Group Investment	12-15-43	200.00	
					2-15-44	200.00	400.00
J. G. Donohoe	6	Donohoe	Owned	Group Investment	11-1-43	400.00	
					2-15-44	400.00	800.00
W. G. Floerschinger	7	Loney	Owned	Group Investment	1-1-44	400.00	
					3-1-44	400.00	800.00
P. J. Maher	8	Maher	Owned	Group Investment	1-1-44	140.00	
					2-15-44	135.00	275.00
E. F. McCabe	9	McCabe	Owned	Group Investment	1-2-44	400.00	
					3-1-44	400.00	800.00
C. P. Bontrager	12	Borschel	Owned	Group Investment	12-1-43	350.00	
					3-1-44	350.00	700.00

Wm. Volk	13	Elliott	Owned	Group Investment	12–15–43 2–15–44	200.00 200.00	400.00
J. J. Williams	14	Kahler	Owned	Group Investment	8–1–43	150.00	150.00
Robert Mahoney	16	Mahoney	Owned	Group Investment	12–1–43 2–15–44	350.00 350.00	700.00
Total							$ 6,125.00
Less: Donald Earwood Lease Paid in Advance							200.00
Net Total (Included in Trust Fund Accounts Receivable—Schedule B-4)							$ 5,925.00

Schedule D-9

SUMMARY OF RECEIPTS AND EXPENDITURES GROUP INVESTMENTS INTEREST

For Year Ended June 30, 1943

RECEIPTS		
Interest on U. S. and Municipal Bonds (Schedule D-3)		$ 7,939.34
Interest on First Mortgage Loans (Schedule D-4)		15,613.67
Rental on Real Estate Owned (Schedule D-5)		7,441.86
Interest on Farm Sale Contracts (Schedule D-6)		915.79
Miscellaneous		.60
Total Receipts		$ 31,911.26
EXPENDITURES		
Farm Operation Expense (Schedule D-10)	$ 4,478.53	
Amortization of Bond Premium (Schedule D-3)	618.28	
Travel Expense	328.54	
Commission on Farm Loans	298.00	
Recording and Sundry Expense	116.56	
Total Expenditures		5,839.91
Net Receipts		$ 26,071.35
Less 10 per cent transfers to Reserve for Contingencies of Invested Funds (F.C. M. 12-14-32)		2,607.14
Net Balance Available to be Prorated (Schedule D-11)		$ 23,464.21

Schedule D-10

SUMMARY OF EXPENDITURES FOR MAINTENANCE OF FARMS OWNED BY ENDOWMENT FUND

For Year Ended June 30, 1943

Name of Farm	No.	Insurance	Abstract Fees Costs and Sundry Expense	Seeding	Repairs and Improvements	General Administration	Total
Non-Group Investment							
Powell (Clay Co.)	1	$ 4.30	$ 21.58	$.....	$ 234.45	$ 34.78	$ 295.11
Davis (Calhoun Co.)	2	4.30	.....	.....	25.40	4.68	34.38
Sub-total Donated Land	.....	(8.60)	(21.58)	.....	(259.85)	(39.46)	(329.49)
Group Investment							
Farnsworth	4	29.40	54.85	40.28	1,126.39	102.67	1,353.59
Donohoe	6	.....	.....	47.25	37.80	147.42	232.47
Loney	7	.....	.82	.....	178.73	119.34	298.89
Maher	8	.....	7.00	45.15	.....	37.44	89.59
McCabe	9	.....	.....	123.07	210.00	116.99	450.06
Borschel	12	.....	1.49	.....	72.57	43.52	117.58
Elliott	13	.....	8.57	57.25	1,610.60	70.20	1,746.62
Kahler	14	.....	.....	.....	.....	13.06	13.06
Mahoney	16	26.75	19.47	60.25	.....	46.80	153.27
White	19	.....	.....	.....	.....	23.40	23.40
Sub-total Group Investment (To Schedule D-9)	.....	(56.15)	(92.20)	(373.25)	(3,236.09)	(720.84)	(4,478.53)
Total Farm Expenditures	.....	$ 64.75	$ 113.78	$ 373.25	$3,495.94	$ 760.30	$4,808.02

Schedule D-11
PRORATING OF RECEIPTS OF GROUP INVESTMENTS
For Year Ended June 30, 1943

Fund	Principal 1942-43	Ratio to Total	Receipts Allocated From (Schedule D-9)	Disposition of Allocations		
				Operating Fund (Schedule B-1)	Current Restricted Funds	Endowment Fund Reserve
Permanent Land Fund	$ 284,889.36	.385497	$ 9,045.34	$ 9,045.34		
Mark Ranney Memorial Fund	83,436.67	.112900	2,649.15		2,649.15	
A. Whitney Carr Scholarship and Loan Fund	50,000.00	.067657	1,587.52		1,587.52	
Waite Lowrey Gifford Memorial Fund	16,537.67	.022377	525.08		525.08	
William Jennings Bryan Prize Fund	250.00	.000338	7.94		7.94	
Ernest R. and John Hamilton Johnson Memorial Prizes	420.00	.000568	13.34		13.34	
Samuel LeFevre Memorial Prize Fund	500.00	.000686	15.88		15.88	
Belle and David Wyland Scholarship Fund	900.00	.001217	28.58		28.58	
W. T. Proudfoot Prize Fund	1,000.00	.001353	31.75		31.75	
Theodore Sanxay Fellowship Fund	15,000.00	.020297	476.26		476.26	
F. C. Denkmann Liberal Arts Loan Fund	5,000.00	.006765	158.75		158.75‡	
F. C. Denkman Law Scholarship Fund	5,000.00	.006765	158.75		158.75	
Rockefeller and General Education Board Medical Research Fund	200,000.00	.270629	6,350.08		6,350.08	
F. O. Lowden Oratorical Prize Reserve	1,494.09	.002021	47.44		47.44†	
Paul Reed Rockwood Lectureship Fund	8,945.30	.012104	284.02		284.02	
LaVerne Noyes Foundation Scholarship Fund	13,253.49	.017933	420.80		420.80	
William Gardiner Hammond Scholarship Fund	2,500.00	.003382	79.38		79.38	
Joseph Graham Mayo Fund	5,000.00	.006765	158.75		158.75	
Edward Prichett Scholarship Fund	6,631.80	.008973	210.55		210.55	
Scherling Prize for Superior Work in Organic Chemistry	200.00	.000270	6.35		6.35	
Y.M.C.A. Endowment Fund	449.50	.000608	14.27		14.27+	
Y.W.C.A. Endowment Fund	3,151.37	.004264	100.06		100.06+	
Reserve for Contingent Expense on Investments	34,461.51	.046631	1,094.17			$ 1,094.17
Principal and Receipts Prorated	$ 739,020.76	1.000000	$ 23,464.21	$ 9,045.34	$ 13,324.70	$ 1,094.17
Add: 10 per cent of Net Receipts transferred to Reserve for Contingencies of Invested Funds			2,607.14			2,607.14
Principal and Total Receipts	$ 739,020.76		$ 26,071.35	$ 9,045.34	$ 13,324.70	$ 3,701.31
Group Investments Earnings Rate	3.54%					

† Transfer to Endowment Fund Principal Account.
‡ Transfer to Student Loan Fund.
+ Transfer to Student Organizations.

EXHIBIT E

SUMMARY STATEMENT OF CAPITAL FUNDS FOR ADDITIONS AND IMPROVEMENTS TO PLANT

For Year Ended June 30, 1943

	Total	Capital Expenditures	Children's Hospital Addition	New Library First Unit
I. Balances July 1, 1942	$ 172,614.67	$ 223.64	$ 22,474.35	$ 149,916.68
II. Receipts				
State Appropriation—Addition to Children's Hospital for Infantile Paralysis	22,500.00	.....	22,500.00	.....
State Appropriation—1st Unit of New Library	150,000.00	.....	.....	150,000.00
Sundry Credits	133.95	24.98	25.65	83.32
Total	$ 345,248.62	$ 248.62	$ 45,000.00	$ 300,000.00
III. Disbursements				
Sundry Expenditures not Capitalized	92.28	92.28	.....	.....
Total Expenditures (Schedule E-1)	$ 92.28	$ 92.28	.....	.....
Balances in Process of Expenditure (Exhibit F)	156.34	156.34	.....	.....
Invested by State Treasurer (Exhibit F) (Senate File 1 of 50th G.A.)	$ 345,000.00	.....	$ 45,000.00	$ 300,000.00

Schedule E-1

INVESTMENT IN PLANT

For Year Ended June 30, 1943

	See Schedule	Total	Buildings (Schedule E-1a)	Equipment (Schedule E-1b)	Land†	Improvements Other Than Buildings (Schedule E-1c)
Value of Plant June 30, 1943		$22,426.567.77	$12,805.648.85	$ 5,798,523.03	$ 1,823,409.44	$ 1,998,986.45
Additions 1942-43						
Educational and General Departments	B-2	84,099.51	4,589.88	79,509.63		
Organized Educational Activities	B-2	17,323.97		17,323.97		
Auxiliary Enterprises:						
Operations	B-2	7,973.67		7,973.67		
Dormitory Replacement Account	B-3e2	3,255.45		3,255.45		
Stores Departments	B-3q	5,376.43	2,718.00	2,658.43		
Service Departments	B-3r	8,042.42		8,042.42		
Special Restricted Funds:						
Educational	B-4a	8,957.92		8,957.92		
Non-Educational	B-4a	923.20		923.20		
Agency Funds	B-4	603.89		603.89		
Total Cash Additions		(136,556.46)	(7,307.88)	(129,248.58)		
Add:						
Equipment Adjustments	E-1b	25,612.46		25,612.46		
Iowa Memorial Union Unit #2		243,427.74	243,427.74			
Value of Plant and Equipment June 30, 1943 (To Exhibit A)		$22,832,164.43	$13,056,384.47	$ 5,953,384.07	$ 1,823,409.44	$ 1,998,986.45

† Exclusive of Farms held as Endowment Fund Investments (Schedules D-5 and D-7)

Schedule E-1a
INVENTORY OF BUILDINGS
As of June 30, 1943

	Year Erected or Acquired	Total Cost to June 30, 1942	Additions 1942-43 (See (Schedule E-1)	Total Cost to June 30, 1943
ADMINISTRATION AND SERVICE				
Old Capitol Building	1847	$ 248,626.65	$	$ 248,626.65
Mailing Room	1923	2,079.00		2,079.00
Physical Plant Administration Building	1894	25,000.00		25,000.00
University Residence	1908	31,482.84		31,482.84
Power Plant	1928, 1934	393,918.45		393,918.45
Water Filtration Plant	1930	101,796.56		101,796.56
Laundry	1913	40,097.57		40,097.57
Brady Garage	1942		4,589.88	4,589.88
Central Garage	1932, 1938	12,722.19		12,722.19
Plumbing Shop (L. A. Annex)	1923	11,224.46		11,224.46
Physical Plant Shop (Old Engineering Shop)	1910	39,254.66		39,254.66
Warehouse (General Stores)	1930	28,962.66	2,718.00	31,680.60
EDUCATIONAL				
Schaeffer Hall	1899	245,594.46		245,594.49
Chemistry Building	1923, 1927	658,825.23		658,825.23
University Hall	1924	475,702.85		475,702.85
Journalism Building	1924	16,034.40		16,034.40
Old North Hall	1865	39,932.04		39,932.04
Geology Annex No. 2 (Former Botany Greenhouse)	1907, 1924	10,000.00		10,000.00
Macbride Hall	1904, 1907	299,739.76		299,739.76
Geology Building	1884	132,728.09		132,728.09
East Hall	1897, 1930, 1941	435,801.22		435,801.22
Fine Arts Studio (East)	1922	8,524.36		8,524.36
Observatory Building	1923	5,395.74	2,000.00*	3,395.74
Library Annex	1904, 1915, 1928	109,964.35		109,964.35
Women's Gymnasium	1915	74,811.96		74,811.96
Women's Gymnasium Annex	1923	7,856.57		7,856.57
Zoology Building	1902, 1928	146,862.85		146,862.85
Zoology Laboratory	1902	49,259.00		49,259.00
Music Building	1916, 1931	84,815.59		84,815.59
Art Building	1935	196,345.66		196,345.66
Art Studios (West Side)	1936	31,183.41		31,183.41
Hall of Engineering	1905, 1939	202,522.77		202,522.77
Hall of Physics	1912	247,953.18	2,000.00	249,953.18

	Year Erected or Acquired	Total Cost to June 30, 1942	Additions 1942-43 (See (Schedule E-1)	Total Cost to June 30, 1943
Hydraulic Testing Laboratory	1918, 1928, 1933	110,282.55		110,282.55
Radio Experiment Station	1925	1,866.93		1,866.93
Electrical Engineering Laboratory	1890	96,940.86		96,940.86
Mechanical Engineering Laboratory	1932	82,484.58		82,484.58
Materials Testing Laboratory (Old Steam Laboratory)	1907	9,320.49		9,320.49
Medical Laboratory	1927	691,720.14		691,720.14
Dental Building	1916	174,089.01		174,089.01
Observational School	1925	263,865.53		263,865.53
Preschool Building (11 E. Market St.)	1922	3,493.81		3,493.81
Law Building	1910	119,687.86		119,687.86
Field House	1927	620,419.29		620,419.29
Armory	1920	184,165.46		184,165.46
Dramatic Arts (Theatre) Building	1936	209,526.11		209,526.11
DeHaan Building (7 E. Market Street)	1924	9,291.82		9,291.82
Botanical Laboratory and Greenhouse	1938	68,130.48		68,130.48
Pharmaceutical Manufacturing Laboratory	1938	8,757.94		8,757.94
Radio Transmission Building	1940	5,212.68		5,212.68
STUDENT ACTIVITY				
Stadium	1930	503,794.74		503,794.74
Quadrangle—Men's Laboratory	1919, 1926	507,082.23		507,082.23
Currier Hall Dormitory for Women	1912, 1927, 1940	614,204.04		614,204.04
Eastlawn Dormitory for Women	1915	57,416.73		57,416.73
Memorial Union Units No. 1 and 2	1927	264,219.63	243,427.74	507,647.37
Locker House at Finkbine Field	1931	3,638.89		3,638.89
Kellogg-Folsom Building	1924, 1934	37,546.58		37,546.58
Student Commons	1935	178,583.78		178,583.78
Hillcrest	1938, 1940	435,181.29		435,181.29
Shelter House—West Side Lagoon	1939	8,762.00		8,862.00
HOSPITAL GROUP				
Children's Hospital	1917, 1923	376,933.00		376,933.00
General Hospital	1929	2,069,421.85		2,069,421.85
Film Storage Vault, Children's Hospital	1929	10,688.13		10,688.13
Nurses' Home—Westlawn	1919, 1928	415,496.98		415,496.98
Psychopathic Hospital	1919, 1934	248,404.91		248,404.91
Total Building Inventory (To Schedule E-1)		12,805,648.85	$ 251,035.62	$ 13,056,384.47

* Indicates deduction.

Schedule E-1b

INVENTORY OF DEPARTMENTAL EQUIPMENT

As of June 30, 1943

	Total June 30, 1942	Cash Additions 1942-43	Inter-departmental Transfers and Deductions* for Worn Out Equipment	Total June 30, 1943
I. Administration and General Administrative				
President's Office	$ 7,779.62	$.....	$ 343.25	$ 8,122.87
Registrar's Office	13,631.08	174.36	949.47*	12,855.97
Office of Student Affairs	7,944.66	755.28	1,382.52*	7,317.42
Business Service	31,509.20	996.62	214.39*	31,391.43
	(60,864.56)	(1,026.26)	(2,203.13*)	(59,687.69)
Publications	3,801.34	.....	865.11*	2,936.23
Archives	41.51	.....	.....	901.51
Alumni Service	2,009.91	.....	.....	2,009.91
II. Instructional				
College of Liberal Arts				
Administration	1,210.96	86.08	.....	1,297.04
Botany	50,643.45	2,463.02	364.64	53,471.11
Chemistry	215,418.62	2,354.02	2,392.41	220,165.05
Geology	74,546.34	41.75	9,495.20	84,083.29
History	3,178.69	.....	35.00	3,213.69
Home Economics	16,851.09	432.67	1,291.81*	15,991.95
Journalism	5,691.92	159.70	550.00*	5,301.62
Mathematics and Astronomy	13,043.01	29.67	4,038.69*	9,033.99
Military	16,886.77	47.56	616.41*	16,317.92
Philosophy	1,861.69	.....	100.00	1,961.69
Physical Education—Men	21,919.49	209.48	11,419.27	33,548.24
Physical Education—Women	13,750.83	.....	326.43	14,077.26
Physics	81,577.30	2,101.62	17,065.72	100,744.64
Political Science	4,439.98	79.97	261.80*	4,258.15
Psychology	41,511.88	637.33	4,241.29	46,390.50
Speech	14,971.67	1,361.86	1,577.14	17,910.67
Zoology	70,611.62	1,632.02	1,004.28	73,247.92
	(648,115.31)	(11,636.75)	(41,262.67)	(701,014.73)
School of Fine Arts				
Administration	78,628.17	207.52	952.20	79,787.89
Art	52,634.00	13.85	2,287.24	54,935.09
Music	50,674.64	666.77	2,253.71*	49,087.70
Band	8,281.65	75.00	1,460.38	9,817.03
	(190,218.46)	(963.14)	(2,446.11)	(193,627.71)
School of Letters				
English	7,130.67	.....	597.75*	6,532.92
German	1,807.96	.....	97.27	1,905.23
Classical Languages	4,746.36	.....	134.35	4,880.71
Romance Languages	6,857.02	58.51	72.51*	6,843.02
	(20,542.01)	(58.51)	(438.64*)	(20,161.88)
College of Engineering				
Administration	3,086.17	14.40	96.00*	3,004.57
Civil Engineering	13,002.14	111.03	27.00	13,140.17
Engineering Drawing	5,261.59	.....	.....	5,261.59
Electrical Engineering	59,702.93	228.00	1,328.56	61,259.49
Mechanical Engineering	72,383.97	1,059.79	650.00	74,093.76
Mechanics and Hydraulics	33,046.79	48.00	903.45	33,998.24
	(186,483.59)	(1,461.22)	(2,813.01)	(190,757.82)
University Examinations and Testing	.....	37.50	.....	37.50
College of Education				
Education	43,820.55	9.50	122.99*	43,707.06
High School	46,641.67	174.22	305.06*	46,510.83
Elementary School	9,296.42	32.08	.....	9,328.50
	(99,758.64)	(215.80)	(428.05*)	(99,546.39)
College of Commerce	23,934.85	750.50	2,099.75	26,785.10

* Indicates deduction.

Schedule E-1b—Continued

	Total June 30, 1942	Cash Additions 1942-43	Inter-departmental Transfers and Deductions* for Worn Out Equipment	Total June 30, 1943
College of Law				
Administration and General	15,368.76	834.88	734.10	16,937.74
Library Books (81,894 volumes)	320,504.00	10,297.79	3,225.79*	327,576.00
Library	28,570.00	.....	2,723.90	31,293.90
	(364,442.76)	(11,132.67)	(232.21)	(375,807.64)
College of Medicine				
Administration	2,887.48	8.82	83.03	2,979.33
Anatomy and Histology	25,326.94	1,657.98	284.64	27,269.56
Bacteriology	21,547.40	302.66	964.05*	20,886.01
Hygiene and Preventive Medicine	7,745.91	1,065.29	.....	8,811.20
Pathology	19,052.20	1,273.53	77.98*	20,247.75
Pharmacology	19,340.95	4.04	250.00	19,594.99
Physiology	35,133.15	325.50	1,217.64	36,676.29
	(131,034.03)	(4,637.82)	(793.28)	(136,465.13)
College of Dentistry	122,650.00	871.90	1,495.00	125,016.90
College of Pharmacy	30,032.64	.....	865.20*	29,167.44
Graduate College	1,957.68	29.40	12.60	1,999.68
Summer Session	2,152.63	44.90	.....	2,197.53
Bureau of Business Research	6,127.73	.....	51.53	6,179.26
Mississippi Valley Historical Review	70.00	.....	.....	70.00
Child Welfare	35,159.35	.....	1,833.22*	33,326.13
III. Extension				
General	56,572.98	3,786.92	559.25	60,919.15
Radio Broadcasting	93,916.73	964.40	14,024.64*	80,856.49
	(150,489.71)	(4,751.32)	(13,465.39*)	(141,775.64)
IV. Library and Museum				
Library				
Administration and General	118,325.15	1,141.06	20,303.46	139,769.67
Leigh Hunt Book Collection (2,095 volumes)	20,000.00	.....	.....	20,000.00
Library Books (517,108 volumes)	1,003,802.00	44,374.64	13,960.64*	1,034,216.00
Ranney Memorial Library (3,649 volumes)	10,947.00	.....	.....	10,947.00
	(1,153,074.15)	(45,515.70)	(6,342.82)	(1,204,932.67)
Museum	90,401.97	.....	.....	90,401.97
V. Physical Plant	595,036.35	3,204.13	11,047.56	609,315.04
VI. General Furniture				
Campus Buildings	317,886.92	84.28	25,140.74*	292,830.46
University Residence	12,119.40	344.00	1,742.00*	10,721.40
	(330,006.32)	(428.28)	(26,882.74*)	(303,551.86)
VII. Organized Educational Activities				
General and Children's Hospitals	$ 774,310.86	$ 16,760.49	$ 4,863.99*	$ 786,207.36
Psychopathic Hospital	33,344.79	1,418.36	265.66*	34,497.49
Dramatic Art Laboratory	22,940.63	166.50	960.50	24,067.63
	(830,596.28)	(18,345.35)	(4,169.15*)	(844,772.48)

*Indicates deduction.

Schedule E-1b—Continued

	Total June 30, 1942	Cash Additions 1942-43	Inter-departmental Transfers and Deductions* for Worn Out Equipment	Total June 30, 1943
VIII. Auxiliary Enterprises				
Dormitory and Dining Service Administration	951.96	.....	34.62	986.58
Dormitory Houses				
Quadrangle	34,173.25	953.35	14,797.84	49,924.44
Hillcrest	29,336.37	.....	14,960.71	44,297.08
Student Commons	18,314.02	999.57	877.50	20,191.09
Currier Hall	56,959.15	6.67	1,123.14	58,088.96
Currier Hall Annex	2,479.77	1,545.25	265.00	4,290.02
Eastlawn	7,994.35	621.25	455.30*	8,160.30
81 Riverside Drive	2,523.24	78.00	1,220.78*	1,380.46
30 Byington Road	2,344.72	7.25	288.61*	2,063.36
5 E. Fairchild	2,525.02	5.85	31.90*	2,498.97
707 N. Dubuque	3,134.67	7.00	100.70*	3,040.97
8 E. Bloomington	1,443.12	621.70	211.50	2,276.32
12 E. Bloomington	670.56	1,221.95	411.00	2,303.51
20 Byington Road	745.21	252.82	1,590.66	2,588.69
26 Byington Road	995.02	401.09	535.78*	860.33
416 Melrose	.....	1,026.25	282.00	1,308.25
Chesley	1,103.78	43.50	124.50	1,271.78
Coast	2,034.67	75.00	123.36	2,233.03
Dean	1,621.54	7.00	47.75*	1,580.79
Fairchild	1,917.17	.....	20.00*	1,897.17
Gables	1,727.46	45.87	2.25	1,775.58
Jefferson	1,643.05	102.42	98.00*	1,647.47
Kellogg-Folsom	2,301.74	423.44	137.71*	2,587.47
Manse	1,733.18	.....	22.85	1,756.03
Russell	1,626.69	88.07	.....	1,714.76
Wilson	1,524.55	57.87	215.79*	1,366.63
Whetstone	2,099.80	.....	2,099.80*	.....
	(182,972.10)	(8,591.17)	(29,540.19)	(221,103.46)
Dining Services				
Quadrangle	14,750.04	673.21	5,271.62	20,694.87
Hillcrest	20,637.56	272.48	100.00*	20,810.04
Student Commons	7,293.63	55.12	2,302.56	9,651.31
Currier	31,556.42	354.69	218.87	32,129.98
Eastlawn	6,734.20	30.95	1,703.89*	5,061.26
High School Cafeteria	2,867.78	.....	25.00	2,892.78
Memorial Union	39,844.55	583.80	28.55	40,456.90
	(123,684.18)	(1,970.25)	(6,042.71)	(131,697.14)
General Dormitory Equipment	32,942.31	.....	32,942.31*	.....
Iowa Memorial Union	76,970.66	1,199.50	2,862.77	81,032.93
303 N. Capitol—Tenant Property	.....	250.20	.....	250.20
IX. Stores and Services				
General Stores	17,533.85	2,521.62	340.80	20,396.27
Drug Service	12,396.86	136.81	409.62	12,943.29
Mailing Service	9,645.46	.....	721.28	10,366.74
Drafting Bureau	1,675.91	825.00	.....	2,500.91
Laundry	87,441.93	6,479.07	101.89*	93,819.11
Printing Service	42,341.46	70.00	101.81*	42,309.65
Statistical Service	7,097.40	.....	186.77*	6,910.63
Physiology—Pharmacology Shop	13,313.02	17.50	208.74*	13,121.78
Photographic Service	1,940.15	.....	243.25	2,183.40
	(193,386.04)	(10,050.00)	(1,115.74)	(204,551.78)
X. Other				
School of Religion	2,246.70	.....	85.00*	2,161.70
Institute of Hydraulic Research	5,554.27	112.00	498.60	6,164.87
Stream Gaging	345.21	.....	.....	345.21
E.S.M.D.T.	4,550.92	785.58	27.00*	5,309.50
E.S.M.W.T.	2,061.34	1,103.73	.....	3,165.07
Board in Control of Athletics	29,980.17	75.00	1,099.23	31,154.40
Student Publications	48,156.26	.....	.....	48,156.26
State Hygienic Laboratory	14,859.13	.....	.....	14,859.13
	(107,754.00)	(2,076.31)	(1,485.83)	(111,316.14)
Total (Schedule E-1)	$5,798,523.03	$ 129,248.58	$ 25,612.46	$5,953,384.07

*Indicates deduction.

Schedule E-1c

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

As of June 30, 1943

	Total June 30, 1942	Additions 1942-43		Total June 30, 1943
		Schedule Reference	Amount	
Campus Lighting and Electric Service	$ 110,720.79	.....	.....	$ 110,720.79
Heating Tunnels, Steam and Water Mains	650,265.08	.....	.....	650,265.08
Intercommunicating Tunnels	40,608.30	.....	.....	40,608.30
Sewer and Drain System	128,360.76	.....	.....	128,360.76
Power Dam	128,779.51	.....	.....	128,779.51
Paving, Drives, Curbs, and Gutters	170,341.56	.....	.....	170,341.56
Sidewalks, Railings and Fences	107,750.43	.....	.....	107,750.43
Grading and Planting	167,312.60	.....	.....	167,312.60
Iowa River Levee and Fill†	316,482.15†	.....	.....	316,482.15
Recreational Campus	96,179.42	.....	.....	96,179.42
Old Capitol Approach	44,118.28	.....	.....	44,118.28
Union Bridge	38,067.57	.....	.....	38,067.57
	$1,998,986.45	.....	.....	$1,998,986.45

† Includes expenditures by Federal Relief Agencies, $234,695.00.

EXHIBIT

SUMMARY OF UNIVERSITY

For Year Ended

	Balance Forward July 1, 1942	Receipts		
		From State	Other Sources	Intramural Credits
For General Operation (Fund A)	$ 353,948.40	$2,417,610.00	$ 878,157.21	$ 159,997.72
For Repairs, Replacements and Alterations (Fund B)	59,080.52	62,500.00	.....	.....
Field House and Recreational Area (Fund C)	26,865.14	.....	.....	.....
Income Funds	187,236.51*	1,136,980.67	2,790,092.44	3,393,801.03
Current Restricted Funds	300,345.47	.....	833,373.17	337,157.70
Student Loan Funds	77,939.96	.....	86,455.49	158.75
For General Improvement and Capital Purposes	22,614.67	.....	24.98	108.97
United States Crippled Children's Fund	22,171.12	.....	99,985.00	.....
State Hygienic Laboratory †	.....	49,851.62	25,617.23	.....
Dental Health Education †	.....	.....	1,870.00	.....
Endowment Fund	7,530.56	.....	100,089.20	.....
Total—All Funds	$ 683,259.33	$3,666,942.29	$4,815,664.72	$3,891,224.17

† Funds handled by State Treasurer upon joint approval of State Board of Health and University.
* Indicates deduction covered by inventories and receivables.

F

FUND TRANSACTIONS
BUSINESS OFFICE

June 30, 1943

Total	Disbursed	Intramural Debits	Total	Business Office Balance (Schedule F-2)	Balance Due University Treasurer (Schedule F-1)	Total Balance
$ 3,809,713.33	$ 2,734,095.48	$ 400,776.02	$ 3,134,871.50	$ 674,841.83	$.....	$ 674,841.83
121,580.52	770.00	10,458.77	11,228.77	110,351.75	.....	110,351.75
26,865.14	.....	26,865.14	26,865.14	.....	.....	.....
7,133,637.63	4,136,291.51	3,219,442.27	7,355,733.78	222,096.15*	9,619.61	212,476.54*
1,470,876.34	1,205,828.78	233,681.97	1,439,510.75	31,365.59	.....	31,365.59
164,554.20	154,583.85	.....	154,583.85	9,970.35	.....	9,970.35
22,748.62	22,592.28	.....	22,592.28	156.34	345,000.00	345,156.34
122,156.12	102,))36	.....	102,920.36	19,235.76	.....	19,235.76
75,468.85	75,468.85	.....	75,468.85	.....	5,206.22	5,206.22
1,870.00	1,870.00	.....	1,870.00	.....	.....	.....
107,619.76	85,700.00	.....	85,700.00	21,919.76	.....	21,919.76
$13,057,090.51	$ 8,520,121.11	$ 3,891,224.17	$12,411,345.28	$ 645,745.23	$ 359,825.83	$1,005,571.06

Schedule

SUMMARY OF FUND TRANSACTIONS WITH

As of June

	Balance Due University Treasurer July 1, 1942	1942-43 Appropriation (49th G.A.)	Other Allocations
A. Funds handled by State Comptroller			
General Operating Fund	$ 140,000.00	$2,277,500.00	.....
Soldiers' Tuition	.....	180.00	$ 70.00*†
Sub-total	(140,000.00)	(2,277,680.00)	(70.00*)
Repairs, Replacemnets and Alterations	.....	62,500.00	.....
Publics Services			
Indigent Service			
University Hospital	.....	1,000,000.00	198.00
Hospital Over-quota, allocated by counties	10,302.04	.....	11,900.24
Psychopathic Hospital	.....	108,000.00	.....
State Hygienic Laboratory	2,327.06	40,000.00	10,000.00
Sub-total	(12,629.10)	(1,148,000.00)	(22,098.24)
Special State Payroll for Non-Academic Staff	.....	.....	16,200.00
General Improvements and Capital Purposes			
Addition to Children's Hospital	.....	22,500.00	22,500.00‡
New Library Building	150,000.00	150,000.00	.....
Sub-total	(150,000.00)	(172,500.00)	(22,500.00)
B. Funds handled by State Treasurer			
Federal Funds			
State Board of Health			
a. U. S. Public Health Service Social Security Title VI, State Hygienic Laboratory	1,533.37	.....	26,814.64
b. Dental Health Education	.....	.....	1,870.00
United States Crippled Children's Fund	.....	.....	99,985.00
Total	$ 304,162.47	$3,660,680.00	$ 189,397.88

* Indicates deduction.
† Balance lapsed.
‡ 1941-42 allocation returned to State Comptroller.

F-1

STATE COMPTROLLER AND STATE TREASURER

30, 1943

Total Available	1941-42 Warrants	1942-43 Warrants	Total	Balance Due University Treasurer (To Exhibit F)	Warrants Issued but Not Cleared	State Comptroller or State Treasurer's Balance
$2,417,500.00	$ 140,000.00	$2,277,500.00	$2,417,500.00	.....	.....	.....
110.00	.....	110.00	110.00	.....	.....	.....
(2,417,610.00)	(140,000.00)	(2,277,610.00)	(2,417,610.00)	.....	.....	.....
62,500.00	.....	62,500.00	62,500.00	.....	.....	.....
1,000,198.00	.....	1,000,198.00	1,000,198.00	.....	.....	.....
22,202.28	10,302.04	2,280.63	12,582.67	$ 9,619.61	.....	$ 9,619.61
108,000.00	.....	108,000.00	108,000.00	.....	.....	.....
52,327.06	2,327.06	47,524.56	49,851.62	2,475.44	.....	2,475.44
(1,182,727.34)	(12,629.10)	(1,158,003.19)	(1,170,632.29)	(12,095.05)	.....	(12,095.05)
16,200.00	.....	16,200.00	16,200.00	.....	.....	.....
45,000 00	.....	.....	.....	45,000.00	.....	45,000.00
300,000.00	.....	.....	.....	300,000.00	.....	300,000.00
(345,000.00)	.....	.....	.....	(345,000.00)	.....	(345,000.00)
28,348.01	1,525.55	24,091.68	25,617.23	2,730.78	.....	2,730.78
1,870.00	.....	1,870.00	1,870.00	.....	.....	.....
9,985.00	.....	99,985.00	99,985.00	.....	.....	.....
$4,154,240.35	$ 154,154.65	$3,640,259.87	$3,794,414.52	$ 359,825.83	.....	$ 359,825.83

Schedule

TRANSACTIONS OF UNIVERSITY

For Year Ended

	General Checking Account			
	Iowa-Des Moines National Bank & Trust Co.	Iowa State Bank & Trust Co.	Merchants National Bank	Tota
Bank Balance July 1, 1942	$ 309,696.69	$ 194,217.05	$ 100,000.00	$ 603,913.74
Add:				
Transit Items credited by Business Office in June 1942 and by Banks in July 1942	33,828.84	8,282.95	.....	42,111.79
Transfers from Other Banks	2,500.00	14,500.00	50,000.00	67,000.00
Bank Deposits 1942-43	8,203,703.96	.....	.....	8,203,703.96
Total Credits 1942-43	$8,549,729.49	$ 217,000.00	$ 150,000.00	$8,916,729.49
Deduct:				
Warrants Paid by Banks 1942-43	7,984,364.70	.....	.....	7,984,364.70
Transfers to Other Banks	14,500.00	2,500.00	50,000.00	67,000.00
Transit Items credited by Business Office in June 1943 and by Banks in July 1943	80,055.88	1,110.36	.....	81,166.24
Bank Balances June 30, 1943	$ 470,808.91	$ 213,389.64	$ 100,000.00	$ 784,198.55
Deduct Warrants Outstanding 6-30-43	497,138.08	.....	.....	497,138.08
Add:				
Transit Items credited by Business Office in June 1943 and by Banks in July 1943	80,055.88	1,110.36	.....	81,166.24
Cash and Items on Hand 6-30-43	.....	.....	.....	.....
Total Balances (See Exhibit F)	$ 53,726.71	$ 214,500.00	$ 100,000.00	$ 368,226.71

F-2

TREASURER WITH DEPOSITORIES

June 30, 1943

Revolving Advanced Funds				Endowment Fund	U. S. Crippled Children's Fund	
First Capital National Bank		Other	Total	Iowa-Des Moines National Bank and Trust Co.	Iowa-Des Moines National Bank and Trust Co.	Total
University Cashier	Hospital Cashier					
$ 238,645.08	$ 3,845.49	$.....	$ 242,490.57	$ 3,825.95	$ 24,895.01	$ 875,125.27
14,563.27	.....	.....	14,563.27	3,704.61	.....	60,379.67
.....	.....	.....	.....	.....	.....	67,000.00
3,414,181.59	95,461.92	.....	3,509,643.51	100,089.20	99,985.00	11,913,421.67
$3,667,389.94	$ 99,307.41	.....	$3,766,697.35	$ 107,619.76	$ 124,880.01	$12,915,926.61
.....	95,741.82	.....	95,741.82	85,700.00	101,537.44	8,267,343.96
3,408,246.51	.....	.....	3,408,246.51	.....	.....	3,475,246.51
11,075.81	.....	.....	11,075.81	3,808.75	.....	96,050.80
$ 248,067.62	$ 3,565.59	.....	$ 251,633.21	$ 18,111.01	$ 23,342.57	$ 1,077,285.34
31,744.38	1,981.05	.....	33,725.43	.....	4,106.81	534,970.32
11,075.81	.....	.....	11,075.81	3,808.75	.....	96,050.80
2,600.95	1,915.46	2,863.00	7,379.41	.....	.....	7,379.41
$ 230,000.00	$ 3,500.00	$ 2,863.00	$ 236,363.00	$ 21,919.76	$ 19,235.76	$ 645,745.23

Schedule F-2a

SCHEDULE OF BONDS PLACED IN ESCROW BY DEPOSITORY BANKS AS SECURITY FOR UNIVERSITY FUNDS

As of June 30, 1943

By First Capital National Bank Iowa City, Iowa		
U. S. Treasury 2% Bonds	$ 250,000.00	$ 250,000.00
Due 3-15-50-48 Evidenced by Federal Reserve Bank of Chicago, safekeeping receipt No. 440729 (Held by Iowa-Des Moines National Bank and Trust Company, Escrow Trustee)		
By Merchants National Bank Cedar Rapids, Iowa		
Polk County, Iowa 1¾% Funding Bonds Due 11-1-46	50,000.00	
Tama County, Iowa 1¾% Primary Road Refunding Bonds Due 5-1-45	50,000.00	100,000.00
(Held by Iowa-Des Moines National Bank and Trust Company, Escrow Trustee)		
By Iowa State Bank & Trust Company Iowa City, Iowa		
U. S. Treasury 2% Bonds Due 12-15-51-49	100,000.00	
U. S. Treasury 2½% Bonds Due 9-15-52-50	100,000.00	200,000.00
(Held by Merchants National Bank, Escrow Trustee)		
By Iowa-Des Moines National Bank & Trust Company Des Moines, Iowa		
U. S. Treasury 2½% Bonds Due 12-15-53-49	100,000.00	
U. S. Treasury 2% Bonds Due 6-15-55-53	250,000.00	350,000.00
(Held by Bankers Trust Company, Escrow Trustee)		
Total		$ 900,000.00

STUDENT ENROLLMENT
For Year Ended June 30, 1943

	Summer Session 1942			Academic Year 1942-43 September to May			Total Excluding Duplicates		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
I. University Level									
Campus Students									
Graduate College	570	554	1,124	296	267	563	731	746	1,477
College of Liberal Arts	619	435	1,054	1,691	1,617	3,308	1,864	1,815	3,679
College of Commerce	113	37	150	256	117	373	284	127	411
College of Law	87	3	90	96	3	99	121	3	124
College of Medicine	287	20	307	375	26	401	375	26	401
College of Dentistry	114	.....	114	152	1	153	169	1	170
College of Pharmacy	69	11	80	99	13	112	103	13	116
College of Engineering	201	2	203	490	1	491	531	3	534
School of Nursing	.....	369	369	.....	306	306	.....	375	375
Total Campus Students (Excluding Duplicates)	2,066	1,428	3,494	3,314	2,342	5,656	4,082	3,078	7,160
Non-Campus Students									
Graduate Projected Registration	.....	.....	.....	.....	.....	.....	68	48	116
Graduate Correspondence Study	.....	.....	.....	.....	.....	.....	310	461	771
Undergraduate Correspondence Study	.....	.....	.....	.....	.....	.....	438	911	1,349
Miscellaneous Correspondence Study	.....	.....	.....	.....	.....	.....	320	571	891
Total Non-Campus Students (Excluding Duplicates)	.....	.....	.....	.....	.....	.....	1,104	1,925	3,029
Total Different Students, Campus and Non-Campus (Excluding Duplicates)	.....	.....	.....	.....	.....	.....	4,881	4,825	9,706
II. High School Level and Non-Collegiate									
Summer Management	46	.....	46	.....	.....	.....	46	.....	46
Special Music	97	141	238	35	45	80	118	162	280
Special Speech	28	27	55	3	2	5	31	29	60
University High School	.....	.....	.....	139	111	250	139	111	250
University Elementary School	100	58	158	118	88	206	125	107	232
	271	226	497	295	246	541	459	409	868

NUMBER OF EMPLOYEES—STATE UNIVERSITY STAFF

ACADEMIC YEAR 1942-43

Includes all regular appointees on both 10 and 12 month tenure, and part time casual jobs filled by students and other temporary employees

	Full Time	Part Time	Total
A. REGULAR BUDGET APPOINTEES			
1. Teaching Staff			
Professors	89	23	112
Associate Professors	72	2	74
Assistant Professors	65	2	67
Lecturers, Associates, and Research Associates	29	9	38
Instructors and Demonstrators	66	29	95
Assistants in Instruction	34	65	99
Graduate Assistants		74	74
	(355)	(204)	(559)
2. Administrative Staff			
General Administrative Officers	5		5
Deans and Directors	12	1	13
Administrative Assistants	19	2	21
	(36)	(3)	(39)
2. Library Staff	45	1	46
4. Clerical, Stenographic and Secretarial Staff	172	41	213
5. Physical Plant Employees			
Administration	4		4
Janitors and Janitors' Assistants	84	79	163
Power Plant Employees	18	10	28
Craftsmen, Laborers, Mechanical and Clerical Force	85	64	149
	(191)	(153)	(344)
6. General Service Staff (Exclusive of Physical Plant)	250	44	294
7. Research Assistants	18	75	93
8. Hospital Employees	518	213	731
9. Psychopathic Hospital Employees	37	30	67
10. State Hygienic Laboratories	33		33
Total Regular Appointees	1,655	764	2,419

B. TEMPORARY, CASUAL HELP ON HOURLY BASIS
(Exclusive of Board and Other Non-Cash Jobs)

	Number of Employees Receiving Wages	Number of Job Available
Student Helpers	2,505	441
Non-Student Helpers	1,147	368
	3,652†	809

Section A is the staff count as of March.
Section B "Number of Jobs Available" is the count of hourly employees in March.
Section B 'Number of Employees" is the count from Annual Student Aid Report plus count of Non-Student Hourly Employees.
† This means that 3,652 different individuals received wages for various jobs varying in length of time of service from a few hours to part time work throughout the year. However, "Number of Jobs Available' includes only those which are more or less continuous throughout the year.

ARMY AND NAVY CONTRACT TERMS

U. S. NAVY PRE-FLIGHT SCHOOL CONTRACT NOD 3012

Effective April 9, 1942

Approximately 2000 Cadets

Article I	—Commissioning Expense	$330,000.00 direct costs, $9,900.00 overhead
Article II	—Use of University Property	6,000.00 per month
Article III	—Messing	1.21 per cadet per day
Article IV	—Laundry	.10 per cadet per day
Article V(a)	—Housing	13,000.00 per month to April 1, 1943 13,100.00 per month thereafter
Article V(d)	—Hospital Service	Handled by Navy Medical Department Regular rates charged if University Hospital facilities are used.

U. S. ARMY METEOROLOGY C PROGRAM CONTRACT
W2119 ac-121

Effective March 1, 1943

200 Trainees

Article I	—Activating Expense	$ 21,570.00 direct costs, $1,097.00 indirect costs
Article II	—Use of Facilities	936.75 per month
Article III	—Instruction	9,848.00 per month
Article IV	—Medical Service	500.00 per month
Article V	—Subsistence	1.17 per man per day
Article VI	—Maintenance and Operation	3,276.00 per month

U. S. ARMY METEOROLOGY B PROGRAM
(Contract in Process)

Operations effective May 12, 1943

U. S. ARMY R. O. T. C. CONTRACT W-57-E (S.C. VII) - 4

Effective May 6, 1943

58 Trainees

Article II	—Use of Facilities	$ 125.16 per month
Article IV	—Medical Service	145.00 per month
Article V	—Subsistence	1.09 per man per day

U. S. ARMY SPECIALIZED TRAINING UNIT - BASIC PHASE
(Tentative Contract in Process as of June 30, 1943)

Effective May 1, 1943

These rates tentative until contract is completed

500 Trainees

Article I	—Activating Expense	$ 32,256.00 direct costs, $967.00 indirect costs
Article II	—Use of Facilities	3,042.00 per month
Article III	—Instruction	15,452.00 per month, beginning May 10, 1943 25,186.00 for May 1943
Article IV	—Medical Service	1,250.00 per month
Article VI	—Maintenance and Operation	6,691.00 per month

U. S. NAVY PRE-FLIGHT SCHOOL
For Period April 9, 1942 to June 30, 1942

Receipts

Subsistence Mess @ $1.25	$ 18,552.08
Housing	79,502.00
Officers Mess—Paid by Officers	2,372.41
Total Receipts	$ 100,426.49

	Total Field House	Less 20% Charged to University	Net Field House	Dormitories	Galley and Mess	Total	
Disbursements							
I. Direct Expenses							
Salaries and Wages	$ 1,851.43	$ 370.28	$ 1,481.15	$ 5,355.10	$ 9,521.17	$ 16,357.42	
Current Repairs	1,052.34	210.47	841.87	942.44	105.90	1,890.21	
Utilities	1,586.21	317.24	1,268.97	1,021.77	300.25	2,590.99	
Telephones	45.65	.....	45.65	91.17	.....	136.82	
Laundry	.....	.....	.....	340.50	223.13	563.63	
Insurance	472.98	94.60	378.38	3,478.47	.....	3,856.85	
General Supplies	439.60	87.92	351.68	1,092.67	1,110.18	2,554.53	
Sundry Expenses	72.69	14.54	58.15	307.12	584.96	950.23	
Food	.....	.....	.....	.....	14,453.51	14,453.51	
Sub-total	(5,520.90)	(1,095.05)	(4,425.85)	(12,629.24)	(26,299.10)	(43,354.19)	
Administration	132.78	.....	132.78	378.88	788.97	1,300.63	
Total I	$ 5,653.68	$ 1,095.05	$ 4,558.63	$ 13,008.12	$ 27,088.07	$ 44,654.82	
II. Use of Facilities							
Field House	5,571.46	1,114.29	4,457.17	.....	.....	4,457.17	
Depreciation							
Building	.....	.....	.....	4,490.00	.....	4,490.00	
Equipment	1,341.29	268.26	1,073.03	1,613.49	747.70	3,434.22	
Normal Net Income	.....	.....	.....	10,362.00	431.00	10,793.00	
Total II	$ 6,912.75	$ 1,382.55	$ 5,530.20	$ 16,465.49	$ 1,178.70	$ 23,174.39	
Total I and II	$ 12,566.43	$ 2,477.60	$ 10,088.83	$ 29,473.61	$ 28,266.77	$ 67,829.21	$ 67,829.21
Net Balance credited to U. S. Navy Commissioning	.....	.....	.....	.....	.....	.....	$ 32,597.28

U. S. ARMY AND NAVY CONTRACT ACCOUNTS

For Year Ended June 30, 1943

	U. S. Navy Pre-Flight School July 1 to June 30	U. S. Army Meteorology C March 1 to June 30	U. S. Army Meteorology B May 12 to June 30	U. S. Army R.O.T.C. May 6 to June 30	U. S. Army Special Training Basic May 1 to June 30	Total
July 1 Balance Credited to Navy Commissioning	$ 32,597.28	$	$	$	$	$ 32,597.28
Receipts and Receivables U. S. Government						
For Commissioning and Activation						
Direct Expenditures	261,330.14	5,355.88	5,772.46		5,429.82	277,888.30
Overhead	8,631.41					8,631.41
Sub-total	(269,961.55)	(5,355.88)	(5,772.46)		(5,429.82)	(286,519.71)
For Current Operation						
Use of Facilities	72,000.00	3,747.00		230.13	6,084.00	82,061.13
Instruction		39,392.00	9,693.23		51,603.94	100,689.17
Medical Service		2,000.00	186.52	120.83	2,419.35	4,726.70
Subsistence	743,841.52	26,330.85	11,782.90	3,072.01	30,397.62	815,424.90
Maintenance and Operation	156,300.00	13,104.00	1,759.53	481.74	12,950.32	184,595.59
Laundry	69,588.00					69,588.00
Sub-total	(1,041,729.52)	(84,573.85)	(23,422.18)	(3,904.71)	(103,455.23)	(1,257,085.49)
Sub-total U. S. Government	(1,311,691.07)	(89,929.73)	(29,194.64)	(3,904.71)	(108,885.05)	(1,543,605.20)
Other Receipts						
For Commissioning and Activation	646.05					646.05
For Current Operation						
Quadrangle and Hillcrest Mess	29,832.20					29,832.20
Commons Mess		245.60	59.92			305.52
Union Mess—CAA Naval Aviation			957.01	507.08	5,017.64	6,481.73
Union Mess—Other			38.38	20.34	201.26	259.98
Officers Quarters Room Rent	9,082.93	87.50		30.92	50.00	9,251.35
Sundry—Maintenance and Operation					5.90	5.90
Sub-total	(38,915.13)	(333.10)	(1,055.31)	(558.34)	(5,274.80)	(46,136.68)
Sub-total Other Receipts	(39,561.18)	(333.10)	(1,055.31)	(558.34)	(5,274.80)	(46,782.73)
Total Receipts	(1,351,252.25)	(90,262.83)	(30,249.95)	(4,463.05)	(114,159.85)	(1,590,387.93)
Total Credits	$1,383,849.53	$ 90,262.83	$ 30,249.95	$ 4,463.05	$ 114,159.85	$1,622,985.21

U. S. ARMY AND NAVY CONTRACT ACCOUNTS—Continued

For Year Ended June 30, 1943

	U. S. Navy Pre-Flight School July 1 to June 30	U. S. Army Meteorology C March 1 to June 30	U. S. Army Meteorology B May 12 to June 30	U. S. Army R.O.T.C. May 6 to June 30	U. S. Army Special Training Basic May 1 to June 30	Total
Disbursements						
Commissioning and Activation						
Direct Expenditures	294,573.47	5,355.88	5,772.46	.....	5,429.82	311,131.63
Overhead	8,631.41	.....	.....	.....	.....	8,6431.1
Sub-total	(303,204.88)	(5,355.88)	(5,772.46)	.....	(5,429.82)	(319,763.04)
Use of Facilities						
University Dormitories	50,907.57	1,786.00	.....	230.13	.....	52,923.70
Iowa Memorial Union	.....	.....	.....	.....	890.01	890.01
University Field House	21,092.43	.....	.....	.....	.....	21,092.43
University Educational Buildings	.....	1,961.00	.....	.....	787.33	2,748.33
Fraternity House Rent	.....	.....	.....	.....	4,406.66	4,406.66
Sub-total	(72,000.00)	(3,747.00)	.....	(230.13)	(6,084.00)	(82,061.13)
Instruction						
Direct Expenditures	.....	35,651.59	9,693.23	.....	33,724.93	79,069.75
Administration	.....	1,069.54	.....	.....	1,011.74	2,081.28
Depreciation Educational Equipment	.....	790.33	.....	.....	418.31	1,208.64
Sub-total	.....	(37,511.46)	(9,693.23)	.....	(35,154.98)	(82,359.67)
Medical Service						
Direct Expenditures	.....	1,715.82	186.52	.....	1,371.12	3,273.46
Reimbursement Student Health Service	.....	284.18	.....	120.83	1,048.23	1,453.24
Sub-total	.....	(2,000.00)	(186.52)	(120.83	(2,419.35	(4,726.70)
Subsistence						
Direct Expenditures						
Quadrangle and Hillcrest	745,911.46	.....	.....	.....	.....	745,911.46
Commons Mess	.....	21,207.55	5,174.43	.....	.....	26,381.98
Union Mess	.....	.....	6,430.82	3,407.48	33,717.06	43,555.36
Administration						
Quadrangle and Hillcrest	22,377.34	.....	.....	.....	.....	22,377.34
Commons Mess	.....	636.23	155 23	.....	.....	791 46
Union Mess	.....	.....	192.92	102.22	1,011.52	1,306.66
Depreciation Mess Equipment						
Quadrangle and Hillcrest	4,236.62	.....	.....	.....	.....	4,236.62
Commons Mess	.....	146.56	35.77	.....	.....	182.33

Union Mess			71.16	37.70	373.08	481.94
Sub-total	(772,525.42)	(21,990.34)	(12,060.33)	(3,547.40)	(35,101.66)	(845,225.15)
Maintenance and Operation						
Auxiliary Enterprise Accounts						
Expenditures	140,949.07	6,420.90	974.44	360.51	4,861.80	153,566.72
Officers Quarters Improvement	4,010.90					4,010.90
Administration	4,348.79	192.63		10.82	145.84	4,698.08
Depreciation	13,955.66	470.67		34.63	921.82	15,382.78
General Operation Accounts						
Expenditures		4,267.17	785.09		3,568.30	8,620.56
Use of Gymnasium Annex		800.00				800.00
Administration		128.01			107.07	235.08
Sub-total	(163,264.42)	(12,279.38)	(1,759.53)	(405.96)	(9,604.83)	(187,314.12)
Laundry	63,706.41					63,706.41
Total Disbursements	1,374,701.13	82,884.06	29,472.07	4,304.32	93,794.64	1,585,156.22
Net Balance	$ 9,148.40	$ 7,378.77	$ 777.88	$ 158.73	$ 20,365.21	$ 37,828.99
Analysis of Balance						
Instruction		1,880.54			16,448.96	18,329.50
Subsistence	1,148.30	4,586.11	777.88	52.03	514.86	7,079.18
Maintenance and Operation	2,118.51	912.12		106.70	3,401.39	6,538.72
Laundry	5,881.59					5,881.59
Total	$ 9,148.40	$ 7,378.77	$ 777.88	$ 158.73	$ 20,365.21	$ 37,828.99

FINANCES OF THE STATE UNIVERSITY
REPORTS OF THE SECRETARY AND THE TREASURER

Receipts and Disbursements of All Funds, July 1, 1943, to June 30, 1944

W. H. COBB, Secretary

F. L. HAMBORG, Treasurer

FINANCIAL SUMMARY

CURRENT INCOME FOR EDUCATIONAL PURPOSES

The current budgeted income for educational purposes is handled through two funds: the General Operating Fund and the Current Restricted, or Trust Fund. The General Operating Fund is further subdivided into Funds A and B. Fund A includes revenues from state appropriations, U. S. Army and Navy Departments, student tuition, sales and miscellaneous receipts; Fund B is the special state appropriation for repairs, replacements and alterations. The Current Restricted Fund receives revenue from outside agencies or persons, also special income from medical fees and other sundry income, all of which are expendable for a special designated purpose in education or research. (See page 216.)

For the year ended June 30, 1944, the income is summarized as follows:

			Per Cent
I.	General Operating Fund		
	State Appropriations (50th G. A.)	$2,580,000.00	59.14
	United States Army and Navy Contracts	598,182.52	13.70
	Tuition	579,074.30	13.28
	Sales and Other Income	85,859.00	1.97
	Sub-total General Fund	(3,843,115.82)	(88.09)
II.	Restricted Funds for Educational Purposes		
	Endowment Fund Income	15,652.25	.36
	Current Gifts (See page 216)	338,125.48	7.75
	Other Restricted Income	165,872.84	3.80
	Sub-total Restricted Income	(519,650.57)	(11.91)
	Total	$4,362,766.39	100.00

Expenditures from the General Operating Fund are summarized as follows: (See page 220.)

By Departments

Instruction and Research		
General University Departments	$1,735,917.43	55.33
U. S. Army and Navy Departments	364,019.44	11.60
University Extension	57,913.15	1.85
Library	186,391.72	5.94
Operation and Maintenance of Physical Plant		
General University Departments	456,795.13	14.56
U. S. Army and Navy Departments	52,223.45	1.66
Administration		
General University Departments	146,675.40	4.67
U. S. Army and Navy Departments	19,029.38	.61
General Expenditures and Student Service	118,549.97	3.78
Total	$3,137,515.07	100.00

By Object		
Salaries and Wages	$2,526,085.80	80.51
Other Expense	524,380.94	16.71
Equipment Replacements and Improvements	87,048.33	2.78
Total	$3,137,515.07	100.00

The Expenditures from the Current Restricted Fund for Educational Purposes total $367,755.38. They may be further classified by object as follows:

Salaries and Wages	$ 248,470.12	67.56
Other Expense	103,721.28	28.21
Equipment Replacement	15,563.98	4.23
Total	$ 367,755.38	100.00

The University closed its accounts as of June 30, 1944 with sufficient cash on hand to meet outstanding purchase orders and commitments in process and other reserves as follows:

General Fund A	
Reserve for Orders in Process and Commitments	$ 176,462.60
Reserve for Contingencies and estimated loss in tuition revenue during war period	905,319.12
Reserve from Net Income in U. S. Army and Navy Contracts for Administration and Use of educational facilities	125,428.78
General Fund B	
Reserve for Orders and Commitments in Process	111,409.00
Reserve for 1944-45 Repairs	26,431.59

THE OPERATION OF ORGANIZED EDUCATIONAL ACTIVITIES

These are departments which operate upon special earned income in the interest of education and of public service. Their operating results are summarized as follows:

	Income	Expense
University Hospital (See pages 252-255.)		
State Appropriation for Indigent Service	$1,104,537.56	
Other Income	675,366.98	
Total Hospital	$1,779,904.54	$1,635,184.20
United States Crippled Children's Convalescent Home (See page 255.)		
(Operated in conjunction with University Hospital)	$ 21,579.80	$ 21,579.80
Psycopathic Hospital (See pages 256-257.)		
State Appropriation	$ 116,000.00	
Other Income	34,017.46	
Total Psychopathic Hospital	$ 150,017.46	$ 123,280.06
Extension Activities (See page 258.)		
(Conferences, contests, festivals, film rental, and Correspondence Study)	$ 79,863.36	$ 68,539.99
Educational Research Bureau (See page 259.)	$ 20,967.09	$ 21,538.18
Dramatic Art Laboratory (See page 260.)	$ 11,127.35	$ 11,253.04

AUXILIARY ENTERPRISES

Dormitories and Dining Services (See pages 261-268.)

The University operated as auxiliary enterprises dormitories, dining services, and the rental of residences as tenant properties.

During 1943-44 these facilities were used as follows:

	Capacity
Operated by University for regular students:	
Currier Hall Dormitory for women	531
Currier Hall Annex for women	35
Five University Residences for women, 3 of which were cooperatives	118
Five University Residences for men, one of which was a cooperative	123

Operated by University under Government Contract for Army or Navy Trainees:

	Capacity
Quadrangle Dormitory, Navy	1200
Hillcrest Dormitory, Navy	800
Student Commons, Army	200
Howard House, Army	26
Triangle, Army	34
81 Riverside Drive, Navy	20
W. Lambert, Navy	18
Grover House, Navy	20
Whetstone House, Navy	28
Kellogg-Folsom, Army	51
East Hall Dormitory, Army	75
Gables, Army	30
Eastlawn, Army	84

Fraternity Houses leased by University for U. S. Army

Phi Kappa Sigma	50
Phi Gamma Delta	50
Alpha Tau Omega	50
Delta Upsilon	50
Sigma Nu	50
Theta Xi	50
Phi Delta Theta	50
Beta Theta Pi	50
Sigma Chi	50
Delta Chi	50
Phi Kappa Psi	50
Phi Epsilon Pi	50
Sigma Alpha Epsilon	50
Sigma Phi Epsilon	50
Phi Kappa Alpha	50
Delta Tau Delta	50

The net operating income from the above operations after paying all expenses was:

A.	Dormitories operated for civilian students	$ 88,437.55
B.	Dormitories operated for Army and Navy Trainees	
	Allowance for use of dormitories and equipment	90,489.81
	Dormitory linen reserves sold and other income	3,571.24
	Sub-total Income	(182,498.60)
	Add: Balances forward July 1, 1943 (See page 263)	25,188.14
	Total Available Dormitory Funds	$ 207,686.74

These available funds were applied as follows:

Refund on ASTP Bedding Returned	$ 2,793.00	
Expended for major repairs and replacements in dormitories	5,500.47	
Paid on Dormitory Indebtedness	150,000.00	
Interest on Dormitory Notes	6,336.15	164,629.62
Balance June 30, 1944 (See pages 263-264.)		$ 43,057.12

Field House Operation for U. S. Navy

The Field House is carried as an auxiliary enterprise because 80% is assigned to the U. S. Navy as a part of the house operating contract. (See page 269.)

Balance June 30, 1943		$ 14,874.87
Income		
Rentals	$19,839.98	
Depreciation	4,776.30	
Miscellaneous	1,252.31	
Repair Contingencies	698.45*	25,170.14
Total		$ 40,045.01
Allocation to Athletic Fund for use of Field House and Athletic Equipment		$ 17,857.41
Net Balance Held in Reserve		$ 22,187.60

Rental of Fraternity Houses for U. S. Army

The University rents and operates sixteen fraternity houses for the U. S. Army under Government Contract. (See above). The University is reimbursed for all rentals and cost of operating these houses. The fraternities are allowed 10% depreciation upon the appraised value of their equipment and the University is allowed 3% overhead upon direct expenditures. The University desires to make no profit upon this arrangement. The depreciation and overhead has been credited to a separate account. After payment of expenses against this income the balance on hand June 30, 1944 was $3,693.86, which will be held as a reserve and distributed to fraternities at the close of the Government Contract. (See page 269.)

Tenant Properties

The net income from the operation of fifteen tenant properties was $2,778.11. (See page 265.)

Iowa Memorial Union

The Iowa Memorial Union is accounted for separately. The net balance remaining in the Lounge Room Rental account after paying all bills was $7,005.33. (See page 265.)

The special Union fund is credited with $6.00 per year from student activity fees and all income for rent of Iowa Union Mess to U. S. Army, making a total available of $36,644.26 which includes a balance forward of $3,089.33. From this sum was paid $695.84 in current expenses, leaving a balance of $35,948.42 in the fund June 30, 1944. (See page 265.)

Contracts with U. S. Government for Army and Navy Trainees

Contracts in operation during current year:

	No. Trainees
U. S. Navy Pre-Flight School and WTS Housing and Mess—Effective April 9, 1942	2000
U. S. Navy Medical and Dental—Effective July 1, 1943	107
U. S. Army Air Force for Meteorology C Program —Effective March 1, 1943—Terminated March 15, 1944	200
U. S. Army Air Force for Meteorology B Program —Effective May 12, 1943—Terminated November 27, 1943	200
U. S. Army Special Training Program for R. O. T. C.— Effective May 6, 1943—Terminated September 15, 1943	60
U. S. Army Special Training Program for R. O. T. C.— Effective September 1, 1943—Terminated April 24, 1944	37
U. S. Army Special Training Program in Basic Phase— Effective May 3, 1943—Terminated June 25, 1944	500
U. S. Army Special Training Program for Languages— Effective July 12, 1943—Terminated June 28, 1944	250
U. S. Army Special Training Program for Psychology— Effective July 12, 1943—Terminated January 31, 1944	125
U. S. Army Special Training Program for Advanced Engineering—Effective July 12, 1943—Terminated June 25, 1944	200
U. S. Army Special Training Program for Graduate Engineering—Effective July 12, 1943—Terminated June 25, 1944	80
U. S. Army Special Training Program for Special Area— Effective February 1, 1944—Terminated April 30, 1944	92
U. S. Army Special Training Program for Pre-Professional —Effective February 1, 1944—Terminated June 30, 1944	100
U. S. Army Special Training Program for Sound and Optics —Effective February 1, 1944—Terminated April 30, 1944	30
U. S. Army special Training Program for Reserves— Effective February 1, 1944—Terminated June 30, 1944	75
U. S. Army Special Training Program for Medicine— Effective July 1, 1943	200
U. S. Army Special Training Program for Dentistry— Effective July 1, 1943	70

A summary of the terms and rates in these contracts, together with all financial operations, is set forth on pages 343-354. Contracts provide for reimbursement of activation and commissioning expense and monthly payments for cost of instruction, teaching supplies and textbooks, rental of University properties based upon 4% of book value, housing, messing and medical care. All costs include an allowance to the University of 3% overhead on direct costs and 7½% to 10½ depreciation upon book value of equipment used. These contracts offer a rather complicated accounting problem as they involve our educational support fund for teaching and educational building operation, the income fund for housing, messing and medical care. Financial operations of the various funds and accounts are summarized and reported in various schedules throughout this report. The following summary will give a comprehensive picture of all financial operations under these contracts without regard to fund distribution.

*Indicates deduction.

	Balance July 1, 1943	Total Credits	Total Charges	Refunds Made to U. S. Gov't	Balance June 30, 1944
U. S. Navy Pre-Flight School and W.T.S. Housing and Messing	$ 9,148.40	$1,196,217.04	$1,231,604.93	.....	$ 26,239.49*
U. S. Navy Medical and Dental	.....	79,127.01	79,127.01	.....	.....
U. S. Army Air Force Meterorology C Program	7,378.77	182,873.47	147,115.44	42,011.82	1,124.98
U. S. Army Air Force Meteorology B Program	777.88	117,323.60	89,450.36	28,651.12	.....
U. S. Army Special Training Program:					
Basic Phase	20,365.21	309,883.43	272,497.85	.....	57,750.79
R.O.T.C. #1 and #2	158.73	9,826.98	9,323.07	.....	662.64
Language	.....	190,994.61	169,382.43	.....	21,612.18
Psychology	.....	62,733.08	53,782.51	.....	8,950.57
Advanced Engineering	.....	207,138.09	175,955.48	.....	31,182.61
Graduate Engineering	.....	48,198.94	45,868.30	.....	2,330.64
Special Area	.....	11,798.96	10,466.68	.....	1,332.28
Pre-Professional	.....	36,226.44	36,550.69	.....	324.25*
Sound and Optics	.....	5,728.53	5,664.50	.....	64.03
Reserves	.....	20,250.42	19,256.91	.....	993.51
Medicine	.....	159,741.38	160,977.67	.....	1,236.29*
Dentistry	.....	51,893.98	52,774.01	.....	880.03*
A.S.T.P. Examination and Testing	.....	8,528.99	10,807.27	.....	2,278.28*

*Indicates debit balance.

STORE ROOMS AND SERVICE DEPARTMENTS

In order to meet the operating demands of educational and other departments, it is necessary in the interest of economy and efficiency to operate certain store rooms and service departments. These are handled upon a cost basis through a revolving fund. The amount of service rendered and net assets on hand June 30, 1944, are as follows: (See page 272.)

	Amount of Service Rendered	Operating Net Assets June 30, 1944
General Stores	$671,857.24	$ 17,308.32
Physical Plant Stores	28,317.72	38,080.06
Physical Plant Coal Stores	188,408.24	
Postal Stores	21,338.68	
Pharmacy Store Room	74,936.99	47,944.05
Experimental Animal Account	1,389.31	1,894.03
Drafting Bureau	1,041.03	777.92
Laundry Service	171,505.76	79,409.12
Printing Service	65,769.80	17,956.81
Statistical Service	43,142.35	18,621.02
Physiology-Pharmacology Shop	2,593.30	4,716.46
Mailing Service	10,207.40	3,112.56
Physical Plant Jobs	328,959.31	9,297.63

NON-EDUCATIONAL AND OTHER SPECIAL FUNDS

The University received from different sources gifts and endowment income for student prizes, scholarships, student aid and miscellaneous purposes. This is accounted for as non-educational income. The total received the past year amounted to $44,359.88. (See pages 277-287.)

The University Business Office also handles and audits funds of various student activities on the campus consisting of different student organization accounts, Athletics, and Student Publications. (See page 282.) These are accounted for as agency funds and, except for audit purposes, are not a part of the general revenue of the University. Reports of their activities are published separately. The gross receipts in 1943-44 were as follows:

General Agency Funds	$572,587.95
Fees and Deposits	37,067.95
Student Publications	52,778.21
Board in Control of Athletics	131,031.37
Student Organizations	48,344.52

STUDENT ACTIVITY FEE

Beginning with the fall semester of 1941-42 the Board of Education authorized the collection of a student activity fee of $10.00 for each semester as a part of the general tuition. During 1943-44 the sum of $83,458.21 was available including balance forward, $12,713.03 and miscellaneous items. The sum $67,331.82 was allocated to various student activity funds and expenses paid of $513.31, leaving a net balance of $15,613.08 carried as a reserve at June 30, 1944. (See page 295.)

STATE HYGIENIC LABORATORY

The State Hygienic Lobaratory is operated in connection with the College of Medicine. The State appropriation for the year ended June 30, 1944 was $82,700.00 and in addition to this the Federal Government appropriated $21,820.00 under Social Security Act, Title VI, U. S. Public Health Service. Complete accounts are kept in the University Business Office, but disbursements are made upon approved vouchers from the State Comptroller's Office. Expenditures in 1943-44 amounted to $90,971.44. The State Board of Health also made available $1,940.00 for Dental Health Education. (See pages 295-296.)

UNITED STATES CRIPPLED CHILDREN'S FUND

The University College of Medicine administers the United States Crippled Children's Fund under the Social Security Act, Title V, Part 2 as amended. Funds are carried in a separate bank account and accounts kept in the University Business Office. These funds are not included as revenue to the University. For 1933-44 the receipts totaled $113,827.09, and the expenditures totaled $96,479.74. (See page 297.)

STUDENT LOAN FUNDS AND OTHER STUDENT AID

Student Loan Funds were established in 1900 at the University. At present they total $151,046.07 and consist of twenty-eight different funds. They have been established by gifts from alumni, friends and students. Loans are approved by the Student Aid Committee and handled through the University Business Office. In 1943-44, 179 students received loans totaling $11,967.45. Income in the amount of $2,757.28 was collected and added to the fund or to associated accounts. On June 30, 1944 the outstanding loans totaled $56,069.42, investments in U. S. Government Bonds totaled $77,799.01, cash $17,177.64. (See pages 298-301.)

Further aid was given to 851 students in the form of scholarships and fellowships with a total value of $61,100.98. (For details see page 294.)

ENDOWMENT FUNDS

The first endowment fund was established in 1840 from the sale of land from the Federal Government. Other endowments have been received from time to time. Endowment funds are unexpendable, the income being used for the purpose designated in the trust deeds. On June 30, 1944 the Endowment Fund totaled $1,022,315.69 and was invested as follows: (See pages 302-304.)

First Mortgage Loans	$ 293,075.00
Bonds	364,643.86
Stocks	223,059.25
Real Estate	124,619.25
Farm Sale Contracts	4,400.00
Cash	12,518.33
	$1,022,315.69

During the year the endowment principal was increased for the following reasons: $20,241.31

Earnings added to endowment principal by agreement as reserve against loss on investments:		
F. O. Lowden Oratorical Prize Insurance	$ 73.90	
F. O. Lowden Liberal Arts Prize Reserve Fund	85.00	
Reserve for Contingencies of Invested Funds (Net after charges)	4,103.53	$ 4,262.43
New Endowments:		
President's Fund	341.21	
Alice E. Booth Loan Fund	12,078.42	
Nile Kinnick Scholarship Fund	425.00	
B. J. Lambert Scholarship Fund	3,634.25	16,478.88
Transfers:		
John Stefanick Gift for Advancement of Russian Language	*500.00	*500.00
		$20,241.31

The net income received was $42,666.04 or 4.17 per cent. This was distributed as follows:

To General Operating Fund	$ 8,893.56
To Current Restricted Funds	33,203.63
To Loan Funds	456.45
To Agency Funds	112.40
	$42,666.04

PLANT FUNDS

Funds available for major plant improvements and their disposition were as follows:

Balance forward July 1, 1943		$345,156.34
Income:		
Transfer from Hospital Funds for Addition to Nurses Home		80,000.00
Dormitory Notes for purchase of Dormitory Land		89,500.00
Total Available		$514,656.34
Disbursements:		
Capital Expenditures—Nurses Home	$ 56.80	
Capital Expenditures—Purchase of Land	89,600.00	
Sundry Expenditures—Preliminary Expenses New Library	2,459.42	92,116.22
Cash Balance University Treasurer	77,540.12	
Balance invested by State Treasurer (See Senate File No. 1 of 50th G. (A.) (See page 325)	345,000.00	$422,540.12

*Indicates deduction.

DORMITORY INDEBTEDNESS

During the year $150,000.00 was paid on principal of the Dormitory Loan and additional notes issued for purchase of Dormitory sites of $89,500.00, leaving a net balance of principal unpaid of $288,000.00. All interest is paid to date. (See page 263.)

PLANT INVESTMENT

The investment at cost in the Physical Plant of the University after making inventory adjustments and additions as of June 30, 1944 shows the following: (See page 326.)

Land (Campus), 439.007 acres	$1,921,684.44
Buildings (48 major, 16 minor)	13,067,572.63
Improvements other than buildings, including service lines, pavements, walks, lighting system, sewers	1,998,986.45
Library Books, 621,890 volumes	1,431,845.00
Equipment	4,601,006.61
Total	$23,021,095.13

ENROLLMENT

The enrollment of the University during 1943-44 reached a total of 5,875 registrations. (See page 341.)

A schedule showing the number on the staff is set forth on page 342.

Exhibit A

BALANCE SHEET

As of June 30, 1944

LIABILITIES AND FUNDS

1. CURRENT FUNDS				
A. General Educational Funds				
Cash (See Exhibit F)	University Treasurer	State Comptroller		
General Operation—Fund A	$ 445,222.99	$ 810,000.00		
Repairs, Replacements, and Alterations—Fund B	100,340.59	37,500.00	$1,393,063.58	
Deferred Expense—1944 Summer Session			64,102.84	
Accounts Receivable—Educational Departments			2,558.99	
Total General Educational Funds				$1,459,725.41
B. Stores, Service, Auxiliary and Revolving Funds (Schedule B-3)				
Cash Balances				
Organized Educational Activities (See Exhibit B)				
University Treasurer	$ 78,772.82			
State Comptroller—Balance	105,570.61	184,343.43		
Auxiliary Enterprises (See Exhibit B)		24,343.12		
Stores, Service and Revolving Funds		223,019.66*		
Total Cash Balance (See Exhibit F)			14,333.11*	
Inventories and Other Assets (Schedule B-3)				
Inventories		558,866.92		
U. S. Treasury Certificate of Indebtedness		210,000.00	768,866.92	
Accounts Receivable.				
U. S. Army and Navy for Current Operations		197,453.95		
General		60,937.87	258,391.82	
Total Stores, Service, Auxiliary and Revolving Funds				$1,012,925.63
C. Restricted Funds (Schedule B-4)				
Cash Balance				
Educational Purposes (See Exhibit B)		411,002.26		
Non-Educational Purposes (See Exhibit B)		454,899.22*	43,896.96*	
Accounts Receivable			72,019.36	
Investments (Schedule B-4)			503,517.00	
Total Restricted Funds				531,639.40
Total Current Funds				$3,004,290.44
II. Student Loan Funds (See Exhibit C)				
Cash Balance (See Exhibit F)			17,177.64	
Notes Receivable			56,069.42	
Investments			77,799.01	
Total Student Loan Funds				$ 151,046.07

*Indicates deduction.

A. General Educational Funds.				
Fund A—General Operations				
Reserve for Orders and Commitments in Process (Schedule B-2n)		$ 176,462.60		
Balance from U. S. Army and Navy Operation (Schedule B-2r)		125,428.78		
Reserve for Future Contingencies		905,319.12		
Deferred Income 1944 Summer Session Tuition		112,115.33	$1,319,325.83	
Reserve for Accounts Receivable			2,558.99	
Fund B—Repairs, Replacements and Alterations				
Reserve for Orders and Commitments in Process (Schedule B-2p)		111,409.00		
Reserve for 1944-45 Repairs		26,431.59	137,840.59	
Total General Educational Funds				$1,459,725.41

B. Reserve for Stores, Service, Auxiliary and Revolving Funds (Schedule B-3)			
Commitments in Process			
Stores	8,227.05		
Organized Educational Activities, Auxiliary Enterprises, Service, and Revolving	89,592.37	97,819.42	
Deposit, Sales Tax Liability	4,616.44		
Net Balance U. S. Army and Navy Contracts	101,018.03	105,634.47	
Deferred Credits		24,287.76	
Other Balances, Inventories and Receivables		785,183.98	
Total Stores, Service, Auxiliary and Revolving Funds			$1,012,925.63

C. Reserve for Restricted Funds (Schedule B-4)

	Educational Purposes	Non-Educational Purposes	Total	
Net Balance	$ 418,591.66	$ 56,295.21	$ 474,886.87	
Orders in Process	56,588.18	164.35	56,752.53	
Total Restricted Funds	$ 475,179.84	$ 56,459.56	$ 531,639.40	531,639.40
Total Current Funds				$3,004,290.44

D. Commitments Chargeable to Future Income (Schedule B-2q) ($12,921.57)

II. Student Loan Funds (See Exhibit C).			
Loan Fund Principal		$ 151,046.07	
Total Student Loan Funds			$ 151,046.07
III. AGENCY FUNDS			
A. General (Schedule B-4)			
Cash Balance	$ 154,040.67		
Accounts Receivable	5,426.19		
Securities (Schedule B-4)	11,622.49	$ 171,089.35	
B. United States Crippled Children's Fund (Schedule B-4e)			
Cash Balance		36,583.11	
C. State Hygienic Laboratory (Schedule B-4e)			
State Comptroller's Balance	5,938.73		
D. State Department of Health Balance	65.76	6,004.49	
Total Agency Funds			$ 213,676.95
IV. Endowment And Other Non-Expendable Funds			
Cash Balance (See Exhibit F)		12,518.33	
Investments (Schedule D-1)		1,009,797.36	
Total Endowment and Other Non-Expendable Funds			$ 1,022,315.69
V. Plant Funds			
A. Capital Fund			
Cash Balance (See Exhibit F)		2,403.08*	
Cash Balance F. W. A. 13-142N Nurses Home		79,943.20	
State Comptroller Balance (See Senate File No. 1 50th G. A.)		345,000.00	
Total Capital Fund			422,540.12
B. Property and Equipment (Schedule E-1)			
Buildings (Schedule E-1a)		13,067,572.63	
Departmental Equipment (Schedule E-1b)		6,032,851.61	
Real Estate (Schedule E-1c)		1,921,684.44	
Improvements Other than Buildings (Schedule E-1d)		1,998,986.45	
Total Property and Equipment			23,021,095.13
Grand Total			$27,834,964.40

*Indicates debit balance.

III. Agency Funds			
A. Reserve for General Agency Funds (Schedule B-4)			
Net Balance	$ 143,883.19		
Orders in Process	27,206.16	171,089.35	
B. Reserve for United States Crippled Children's Fund			
Net Balance (Schedule B-4e)	25,144.09		
Orders in Process (Schedule B-4e)	11,439.02	36,583.11	
C. Reserve for State Hygienic Laboratory Orders in Process (Schedule B-4e)	5,938.73		
D. Reserve for State Department of Health			
Orders in Process (Schedule B-4e)	65.76	6,004.49	
Total Agency Funds			$ 213,676.95

IV. ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS (See Exhibit D)

	Group Investment	Non-Group Investment	Total	
Income Available for				
General Purposes	$ 328,932.86	$	$ 328,932.86	
Special Purposes	319,833.79	32,664.87	352,498.66	
Student Aid	117,134.17	223,750.00	340,884.17	
Total Endowment and Other Non-Expendable Funds	$ 765,900.82	$ 256,414.87	$ 1,022,315.69	$ 1,022,315.69

V. PLANT FUNDS

A. Reserve for Orders and Work in Process			
Addition to Children's Hospital		$ 45,000.00	
New Library Building – 1st Unit		297,540.58	
Nuclear Physics Observation Room		156.34	
F. W. A. 13–142N Nurses Home		79,943.20	
Dormitory Sites		100.00*	
Total Capital Funds			422,540.12
B. Invested in Plant and Equipment			
From Gifts	$ 4,140,826.05		
From Earnings	4,312,876.52		
From State	14,279,392.56	22,733,095.13	
Dormitory Notes Payable (Schedule B–3e1)		288,000.00	
Total Property and Equipment			23,021,095.13
Grand Total			$27,834,964.40

Exhibit B
CURRENT INCOME AND EXPENDITURES BY FUNDS
For Year Ended June 30, 1944

	Total	General Funds	Educational Restricted Fund	Organized Educational Activities	Auxiliary Enterprises	Non-Educational Restricted Fund
INCOME (See Schedule B-1)						
State Appropriations						
Fund A—For General Operation	$2,360,000.00	$2,360,000.00				
—For Salary and Wage Increase	145,000.00	145,000.00				
Fund B—For Repairs, Replacements and Alterations	75,000.00	75,000.00				
For Public Service	1,220,537.56			$1,220,537.56		
U. S. Army and Navy Departments						
Income from U. S. Army and Navy	2,444,287.61	597,190.53			$1,847,097.08	
Income from Other Sources—Credited to Army Contracts	48,968.11	641.41			48,326.70	
From Other Sources—Reserved in General Fund	350.58	350.58				
Student Fees (Net) (See also Schedule B-1a)	579,074.30	579,074.30				
Sales and Services—Educational Departments	76,965.44	76,965.44				
Endowment Income						
Income from Invested Funds	45,826.71	8,893.56	$ 15,612.25			$ 21,320.90
Income from Other Sources	79.00		40.00			39.00
Gifts and Restricted Income						
Gifts and Grants	349,700.51		338,125.48			11,575.03
Other Restricted Income	177,297.79		165,872.84			11,424.95
Other Income	1,446,206.66			975,361.74	470,844.92	
Total Combined Income	$8,969,294.27	$3,843,115.82	$ 519,650.57	$2,195,899.30	$2,366,268.70	$ 44,359.88
EXPENDITURES (See Schedule B-2)						
Educational						
General University Departments	2,702,242.80	2,702,242.80				
U. S. Army and Navy Departments	435,272.27	435,272.37				
Restricted	367,755.38		367,755.38			
Organized Educational Activities	1,999,174.01			1,999,174.01		
Auxiliary Enterprises						
General University Departments	380,928.03				380,928.03	
U. S. Army and Navy Departments	1,683,562.90				1,683,562.90	
Other Non-Educational	23,010.22					23,010.22
Total Combined Expenditures	$7,591,945.61	$3,137,515.07	$ 367,755.38	$1,999,174.01	$2,064,490.93	$ 23,010.22
Net Income in Process of Expenduture June 30, 1944	$1,377,348.66	$ 705,600.75	$ 151,895.19	$ 196,725.29	$ 301,777.77	$ 21,349.66

Balances July 1, 1943	$ 750,784.44	$ 785,193.58	$ 268,516.70	$ 219,642.07	$ 155,312.79*	$ 367,255.12
Add: Net income in Process of Expenditure	1,377,348.66	705,600.75	151,895.19	196,725.29	301,777.77	21,349.66
Deferred Expense—1943 Summer Session	73,341.52	73,341.52				
Deferred Income—1944 Summer Session	112,115.33	112,115.33				
Transfers from Other Funds and Accounts	191,213.84	59,315.69	873.16		131,024.99	
Excess of Cash Receipts over Income	49,250.53			16,931.67*	66,182.20	
	$2,554,054.32	$1,735,566.87	$ 421,285.05	$ 399,435.69	$ 343,672.17	$ 345,905.46*
Deduct: Transfers to Other Funds and Refunds of Unused Balances	361,261.56	131,024.99	10,282.79	80,000.00	130,960.02	8,993.76
Refunds to State Comptroller—Unused state appropriations	92.26			92.26		
Investment of Current Funds	235,000.00			135,000.00		100,000.00
Purchase of Dormitory Land	8,675.00				8,675.00	
Dormitory Notes and Interest Paid (Schedule B-3e1)	156,336.15				156,336.15	
Dormitory Repairs and Replacements (Schedule B-3e2)	5,500.47				5,500.47	
Allocation of Receipts to Athletic Department (Schedule B-3k1)	17,857.41				17,857.41	
Deferred Income—1943 Summer Session	147,375.46	147,375.46				
Deferred Expense—1944 Summer Session	64,102.84	64,102.84				
	$ 996,201.15	$ 342,503.29	$ 10,282.79	$ 215,092.26	$ 319,329.05	$ 108,993.76
Balances June 30, 1944 (See Exhibit A)	$1,557,853.17	$1,393,063.58	$ 411,002.26	$ 184,343.43	$ 24,343.12	$ 454,899.22*

For Income and Expenditures of Associated Funds handled in cooperation with various State and Federal Agencies, see Schedule B-4e: State Hygienic Laboratory, State Board of Health, Division of Dental Health Education, United States Crippled Children's Fund.
*Indicates debit balance.

Schedule B-1

STATEMENT OF CURRENT INCOME BY SOURCE

For Year Ended June 30, 1944

I. EDUCATIONAL AND GENERAL INCOME			
1. State Appropriation (Schedule F-1)			
General Operation		$2,360,000.00	
Salary and Wage Increase		145,000.00	
Repairs, Replacements and Alterations		75,000.00	$2,580,000.00
2. Students' Fees (Schedule B-1a)			579,074.30
3. U. S. Army and Navy Educational Departments (Schedule B-1b)			
Income from U. S. Army and Navy		597,190.53	
Other Sources		991.99	598,182.52
4. Sales and Services of Educational Departments			
Dental Infirmary		21,993.50	
Learned Publications		1,140.37	
Student Health		270.00	
Transcript Fees	$ 2,521.53		
Less Refund	965.20	1,556.33	
Departmental Receipts			
Administration	253.63		
General Departments	4,303.99		
Student Service	20.90		
Physical Plant	3,608.59		
Library and Museum	2,751.47		
Liberal Arts	12,146.31		
Medicine	4,177.90		
Engineering	5,775.59		
Dentistry	1,577.53		
Law	3,811.10		
Summer Session	28.59		
Peace Officers' School	779.00		
Education	585.80		
Graduate College	279.90		
Extension	2,324.57		
Examination and Testing Service	5,139.83		
Child Welfare	2,979.69		
Bureau of Business Research	1.50		
Bureau of Dental Hygiene Publications	1,459.35	52,005.24	76,965.44
5. Interest on Permanent Land Fund (Schedule D-12)			8,893.56
Total General Income (To Exhibit B)			$3,843,115.82
II. INCOME FOR SPECIAL RESTRICTED EDUCATIONAL PURPOSES (Schedule B-4)			
Endowment Income			
Income from Investments		15,612 25	
Income from Other Sources		40.00	15,652.25
Grants from United States Government			264,692.03
Gifts			73,433.45
Other Income			165,872.84
Total Special Restricted Educational Income (To Exhibit B)			$ 519,650.57

III. ORGANIZED EDUCATIONAL ACTIVITIES.

	State Appropriation	Other Income	Total	
General Hospital (Schedule B-3a1)	$ 1,104,537.56	$ 675,366.98	1,779,904.54	
U.S.C.C. Convalescent Home (Schedule B-3a2)		21,579.80	21,579.80	
Psychopathic Hospital (Schedule B-3b1)	116,000.00	34,017.46	150,017.46	
Extension Activities (Schedule B-3c)		79,863.36	79,863.36	
Educational Research Bureau (Schedule B-3c1)		20,967.09	20,967.09	
Dramatic Art Laboratory (Schedule B-3d)		9,470.85	9,470.85	
Dramatic Art Laboratory—Summer Session (Schedule B-3d)		1,656.50	1,656.50	
U. S. Cadet Nurses Corp Project		132,439.70	132,439.70	
Total Organized Educational Activities (To Exhibit B)	$ 1,220,537.56	$ 975,361.74	$ 2,195,899.30	$ 2,195,899.30

IV. AUXILIARY ENTERPRISES

	Income from U. S Army and Navy	Other Income	Total	
1. General University				
Dormitory House Operation (Schedule B-3e)	$	$ 143,478.03	$ 143,478.03	
Dining Service (Schedule B-3e)		294,427.14	294,427.14	
Iowa Memorial Union (Schedule B-3f)	13,935.80	26,071.23	40,007.03	
Tenant Property (Schedule B-3g)		6,845.00	6,845.00	
Fraternity Administration (Schedule B-3k2)		23.52	23.52	
Total University	$ 13,935.80	$ 470,844.92	$ 484,780.72	
2. U. S. Army and Navy				
U. S. Navy Galley and Mess (Schedule B-3h)	798,878.75	34,007.02	832,885.77	
U. S. Army Subsistence (Schedule B-3j)	378,598.64	1,930.48	380,529.12	
U. S. Army and Navy Housing (Schedule B-3k)	378,757.44	9,482.86	388,240.30	
U. S. Army Medical Service (Schedule B-3m)	44,648.43	4.20	44,652.63	
U. S. Army and Navy Activition and Equipment (Schedule B-3n)	88,637.33	2,890.71	91,528.04	
U. S. Army and Navy Student Supplies –Schedule B-3p)	54,039.06	11.43	54,050.49	
U. S. Navy Laundry	30,320.59		30,320.59	
W. T. S. Navy Messing	32,976.27		32,976.27	
W. T. S. Navy Housing	26,304.77		26,304.77	
Total Army and Navy	$ 1,833,161.28	$ 48,326.70	$ 1,881,487.98	
Total Auxiliary Enterprises	$ 1,847,097.08	$ 519,171.62	$ 2,366,268.70	$2,366,268.70

V. NON-EDUCATIONAL RESTRICTED INCOME

For Scholarships, Prizes, Student Aid and Miscellaneous (Schedule B-4)			
Endowment Income			
Income from Investments	$	21,320.90	
Income from Other Sources		39.00	21,359.90
Gifts			11,575.03
Other Income			11,424.95
Total Non-Educational Restricted Income (To Exhibit B)			$ 44,359.88

Schedule B-1a

TUITION AND FEES

For Year Ended June 30, 1944

	Collections (Gross)	Tutition Rebates	Tuition Refunded and Deductions From Income	Net Income
College of Liberal Arts	$ 245,001.63	$ 8,689.00	$ 6,027.87	$ 230,284.76
Special Speech	450.09	.....	16.67	433.42
Gymnasium Fees	56.00	.....	12.50	43.50
School of Music	9,435.00	1,350.00	150.00	7,935.00
College of Engineering	22,152.00	1,260.00	963.16	19,928.84
College of Law	4,145.28	40.50	176.38	3,928.40
College of Medicine	190,681.37	.....	3,212.34	187,469.03
College of Dentistry	39,012.00	.....	1,711.29	37,300.71
College of Pharmacy	5,608.68	.....	13.68	5,595.00
Graduate College	40,071.82	22,587.93	1,883.36	15,600.53
Projected Registration	512.00	.....	32.00	480.00
Nursing	2,500.00	.....	105.00	2,395.00
College of Commerce	12,672.51	690.00	160.00	11,822.51
High School	10,148.18	.....	31.75	10,116.43
Elementary School	3,509.00	.....	22.50	3,486.50
Preschool	1,937.00	.....	.....	1,937.00
Teachers' Appointment Bureau	1,843.00	.....	4.00	1,839.00
Graduation Fees	33.00	.....	4.00	29.00

Summer Session 1943				
Tution	149,408.36	10,880.95	6,934.89	131,592.52
Gymnasium Fees	86.00	.....	25.50	60.50
Graduation Fees	280.00	.....	.....	280.00
Receipts and Refunds Applicable to Previous Year	294.50	.....	1,683.00	1,388.50*
Adjustment U. S. Army R.O.T.C. Tuition Charge	.....	.....	672.21	672.21*
Total	$ 739,837.42	$ 45,498.38	$ 23,842.10	$ 670,496.94†

Deduct: Tuition Receipts Allocated to		
Memorial Union, $1.00 for each student registered (F.C. 3-26-26)	$ 7,902.33	
Senior Class Memorial Fund $1.00 per graduate (F.C.3-26-26)	1,103.00	
Law Students' Association $1.50 per Law student registered (F.C. 1-28-29)	121.50	
Iowa Law Review, $1.50 per Law student registered (F.C. 1-28-29- F.C. 12-2-40)	40.00	
High School Activity Fund (F.C. 10-24-33)	2,100.00	
Convocation and Public Events (F.C. 12-31-39)	5,809.00	
Transit Board $1.00 per Engineering student registered (F.C. 5-22-33)	229.00	
Associated Students of Engineering $1.00 per Engineering student registered (F.C. 5-22-33)	229.00	
University Women's Association (F.C. 8-17-37)	1,661.50	
Medical Students' Association (F.C. 4-14-37)	812.57	
Daily Iowan for Summer Session Student Subscriptions (F.C. 1-27-37)	344.50	
University Theatre for Summer Session Student Admissions (F.C. 1-27-37)	374.06	
Student Activity Fees (I.S.B. 5-14-41) (Schedule B.4d)	70,695.68	91,422.64
Net Tuition and Fees Available for General Budget Purposes (To Schedule B-1)		$ 579,074.30

For Correspondence Study Fees $30,240.27, see Schedule B-3c.
*Indicates deduction.

†Includes Tuition from: U. S. Government R.O.T.C.	$ 2,520.95	
Army Medical	121,254.84	
Navy Medical and Dental	78,174.39	
Army Dental	18,997.80	
Total	$ 220,947.98	

Schedule B-1b

U. S. ARMY AND NAVY CONTRACTS INCOME

For Year Ended June 30, 1944

	Administration	Use of Facilities	Instruction	Maintenance and Operation	Total
RECEIPTS FROM U. S. GOVERNMENT					
U. S. Navy Pre-Flight School	$ 681.29	$.....	$	$.....	$ 681.29
U. S. Air Force Meteorology C	1,097.00	5,612.85	77,056.03	11,586.07	95,351.95
U. S. Air Force Meteorology B	549.30	4,028.63	45,338.22	11,531.41	61,447.56
U. S. Army Special Training Program					
Basic Engineers	700.00	1,839.89	117,566.68	11,227.11	131,333.68
Advanced Engineers	214.00	3,396.36	99,957.85	9,747.07	113,315.28
Area and Language	349.97	1,461.32	79,090.09	9,170.29	90,071.67
Psychology	149.29	909.17	27,454.25	2,927.19	29,439.90
Graduate Engineering (9A)	.....	1,160.76	21,828.10	2,266.10	25,255.57
Special Area	.....	280.50	4,727.04	638.72	5,646.26
Pre-Professional	.....	632.50	18,842.06	1,920.10	21,394.66
Sound and Optics	.....	97.62	3,509.80	244.33	3,851.75
Reserves	.....	451.90	8,457.51	1,427.55	10,336.96
Examinations	134.20	.....	8,394.79	.....	8,528.99
U. S. Navy Medical and Dental	347.91	.....	.....	.....	347.91
R.O.T.C. Physical Education Fee	.....	.....	187.10	.....	187.10
Total	$ 4,222.96	$ 19,871.50	$ 510,409.52	$ 62,686.55	$ 597,190.53
RECEIPTS FROM OTHER SOURCES					
Reserved in General Fund					350.58
Credits to U. S. Government Contracts					641.41
Total Income					$ 598,182.52

Schedule

CURRENT EXPENDITURES

For Year Ended

	See Schedule	Total	Salaries	Wages
I. GENERAL FUND EXPENDITURES				
A. General University Departments				
Administration and General				
Administrative Offices	B-2a	$ 146,675.40	$ 117,653.37	$ 11,125.45
General Expenditures	B-2a	72,274.57	9,088.65	2,518.57
Student Service	B-2a	46,275.40	36,707.78	2,728.67
Total Administration and General		(265,225.37)	(164,049.80)	(16,372.69)
2. Instructional and Department Reserach				
College of Liberal Arts	B-2b	638,148.97	556,920.50	11,086.17
College of Engineering	B-2g	69,030.70	60,618.74	1,322.13
College of Education	B-2d	119,133.11	108,082.99	1,274.08
College of Commerce		76,877.68	70,041.28	3,000.20
College of Law		51,166.37	41,121.37	1,897.20
College of Medicine	B-2c	355,328.56	322,337.40	4,675.03
College of Dentistry		126,403.15	102,926.50	197.00
College of Pharmacy		17,479.00	15,448.75	
Graduate College	B-2e	54,381.54	41,920.72	2,708.15
Summer Session		138,944.16	132,628.24	1,143.09
Bureau of Business Research		7,333.22	6,030.81	
University Examination and Testing		11,502.89	3,569.31	3,921.44
Child Welfare Research		70,188.08	61,723.06	470.34
Total Instructional and Departmental Research		(1,735,917.43)	(1,523,459.67)	(31,694.83)
3. University Extension				
Extension Division		57,913.15	35,533.97	8,501.50
4. University Libraries and Muscum	B-2f	186,391.72	90,734.85	21,900.46
5. Operation and Maintenance of Physical Plant	B-2j	409,283.97	25,256.72	275,403.19
6. Repairs, Replacements and Alterations	B-2k	47,511.16		
Total University (To Exhibit B)		$2,702,242.80	$1,839,035.01	$ 353,872.67
B. U. S. Army and Navy Departments				
1. Administration				
General Administrative Expense		19,029.39	7,993.75	2,369.83
2. Instructional	B-2h	361,296.37	309,799.53	332.85
3. Operation and Maintenance of Physical Plant	B-2m	52,223.45		12,682.16
4. Supplemental Costs		2,723.07		
Total U. S. Army and Navy		$ 435,272.27	$ 317,793.28	$ 15,384.84
Total Operating Fund		$3,137,515.07	$2,156,828.29	$ 369,257.51
II. SPECIAL EDUCATIONAL RESTRICTED EXPENDITURES (To Exhibit B)	B-4a	$ 367,755.38	$ 201,343.43	$ 47,126.69

B-2

BY FUNCTION AND OBJECT

June 30, 1944

Office Expense	Printing	Travel Expense	General Supplies	Repairs	Other Expenditures	Equipment and Improvements (To Schedule E-1)
$ 10,052.55	$ 4,917.73	$ 1,850.46	$ 308.55	$ 511.82	$ 173.52	$ 81.95
25,848.65	17,723.09	1,085.50	5,824.05	983.90	7,655.91	946.25
2,978.35	764.45	496.79	1,426.19	269.71	826.00	77.46
(38,879.55)	(23,405.27)	(3,432.75)	(7,558.79)	(1,765.43)	(8,655.43)	(1,105.66)
10,771.59	4,000.94	1,415.96	38,116.47	5,027.50	3,550.56	7,259.28
1,512.84	1,951.39	355.18	1,914.13	537.93	272.40	545.96
3,284.71	1,312.63	342.19	3,602.03	570.67	18.85	644.96
1,649.68	165.20	194.20	750.51	577.97	45.00	473.64
974.67	6,313.27	229.55	91.98	398.87	66.60	72.86
4,020.72	958.85	875.50	17,847.22	2,759.63	9.00	1,845.21
1,270.14	2,422.02	135.00	14,290.83	238.85	1,068.71	3,854.10
431.72	379.40	26.60	787.51	59.07	15.00	330.95
776.31	4,109.64	322.91	1,161.31	133.66	232.75	3,016.09
1,208.96	1,422.54	138.91	1,191.78	84.58	964.70	161.36
370.60	710.79	.....	138.92	82.10	.....	.....
1,687.04	108.26	.....	1,199.81	459.73	.....	467.30
1,525.67	965.17	567.44	2,337.34	869.03	1,627.26	102.77
(29,484.65)	(24,820.10)	(4,603.44)	(83,429.84)	(11,779.59)	(7,870.83)	(18,774.48)
2,944.96	3,448.84	2,568.20	2,163.53	869.24	1,829.68	53.23
2,939.77	11,077.28	315.60	2,410.63	321.52	129.09	56,562.52
3,576.24	917.91	314.82	52,339.70	25,612.71	17,747.37	8,115.31
9.44	.....	.....	.....	47,238.03	.....	263.69
$ 77,834.61	$ 63,669.40	$ 11,234.81	$ 147,902.49	$ 87,586.52	$ 36,232.40	$ 84,874.89
4,793.26	151.30	629.19	1,408.65	311.11	520.68	851.61
1,471.49	2,228.42	594.08	45,860.36	680.56	296.50	32.58
1,128.97	4.94	.....	29,513.77	8,393.22	500.39	.....
2.62	.....	.....	415.60	1,015.60	.....	1,289.25
$ 7,396.34	$ 2,384.66	$ 1,223.27	$ 7,198.38	$ 10,400.49	$ 1,317.57	$ 2,173.44
$ 85,230.95	$ 66,054.06	$ 12,458.08	$ 225,100.87	$ 97,987.01	$ 37,549.97	$ 87,048.33
$ 7,102.73	$ 2,427.96	$ 10,417.10	$ 57,563.42	$ 3,725.57	$ 22,484.50	$ 15,563.98

Schedule B-2

	See Schedule	Total	Salaries	Wages
III. Organized Educational Activities				
General Hospitals	B-3a1	$1,635,184.20	$ 778,266.40	$ 7,362.00
United States Crippled Children's Convalescent Home	B-3a2	21,579.80	12,539.92	.....
Psychopathic Hospital	B-3b1	123,280.06	86,437.97	103.30
Extension Activities	B-3c	68,539.99	6,402.50	26,889.43
Educational Research Bureau	B-3c1	21,538.18	3,121.94	826.49
Dramatic Art Laboratory – Academic Year	B-3d	9,049.23	2,625.00	818.85
Dramatic Art Laboratory–Summer Session	B-3d	2,203.81	322.00	391.65
U. S. Cadet Nurses Corps Project	.....	117,798.74	35,787.86	.....
Total Organized Educational Activities (To Exhibit B)	.....	$1,999,174.01	$ 925,503.59	$ 36,391.72
IV. Auxiliary Enterprises Expenditures				
A. General University				
Dormitory House Operation	B-3e	107,323.93	25,387.76	9,326.19
Dining Service	B-3e	26,,281.49	22,882.57	45,299.96
Iowa Memorial Union Lounge Room	B-3f	5,162.46	.....	898.48
Tenant Property	B-3g	4,066.89	500.10	.....
Fraternity Administration	B-3k2	3,093.26	.....	.....
Total General University (To Exhibit B)	.....	$ 380,928.03	$ 48,770.43	$ 55,524.63
B. U. S. Army and Navy Departments				
U. S. Navy Galley and Mess	B-3h	836,901.42	9,780.63	190,394.05
U. S. Army Subsistence	B-3j	336,876.95	6,596.35	84,701.82
U. S. Army and Navy Housing	B-3k	254,233.62	31,252.87	37,017.85
U. S. Army Medical Service	B-3m	19,584.90	.....	245.00
U. S. Army and Navy Activation and Equipment	B-3n	90,571.50	.....	.....
U. S. Army and Navy Student Supplies	B-3p	54,322.91	.....	.....
U. S. Navy Laundry	.....	33,712.77	.....	.....
W.T.S. Navy Messing	.....	31,065.52	.....	.....
W.T.S. Navy Housing	.....	26,293.31	.....	.....
Total Army and Navy (To Exhibit B)	.....	$1,683,562.90	$ 47,629.85	$ 323,358.72
Total Auxiliary Enterprises	.....	$2,064.490.93	$ 96,400.28	$ 367.883.35
V. Special Non-Educational Restricted Fund Expenditures (See Schedule B-4a)	.....	$ 23,010.22	$ 3,443.25	$ 446.08

*Indicates deduction.

—Continued

Office Expense	Printing	Travel Printing	General Supplies	Repairs	Other Expenditures	Equipment and Improvements (To Schedule E-1)
$ 33,547.33	$ 11,002.05	$ 39,149.54	$ 649,162.41	$ 56,213.13	$ 49,003.90	$ 11,477.44
56.77	.....	.....	8,271.83	642.80	68.48	.....
1,696.90	688.58	310.95	11,699.61	2,074.62	19,941.62	326.51
10,583.12	4,045.87	35.97	11,835.99	215.97	2,949.56	5,581.58
2,457.64	3,593.36	51.12	10,686.79	34.46	766.38	.....
838.82	399.75	.....	1,216.16	381.65	2,749.00	20.00
171.32	275.13	.....	639.84	146.32	257.55	.....
.....	.....	.....	76,041.18	.....	5,969.70	.....
$ 49,351.90	$ 20,004.74	$ 39,547.58	$ 769,553.81	$ 59,708.95	$ 81,706.19	$ 17,405.53
12,144.68	228.66	.....	42,363.20	11,221.60	5,411.24	1,240.60
949.23	174.67	.....	183,072.38	4,951.58	3,482.79	468.31
.....	.....	.....	3,266.83	304.26	611.34	81.55
7.34	.....	.....	1,480.09	1,490.94	588.42	.....
.....	.....	.....	27.34	3,040.92	25.00	.....
$ 13,101.25	$ 403.33	.....	$ 230,209.30	$ 21,009.30	$ 10,118.79	$ 1,790.46
536.10	203.63	18.15	629,136.41	6,000.00	346.85	485.60
539.20	403.20	25.95*	237,867.80	5,105.93	635.22	1,053.38
6,781.79	10.29	.....	95,427.28	44,961.21	38,782.33	.....
1.02	.....	.....	1,469.62	20.71	17,848.55	.....
.....	.....	.....	.....	.....	90,571.50	.....
.....	.....	.....	50,894.41	.....	3,428.50	.....
.....	.....	.....	33,712.77	.....	.....	.....
.....	.....	.....	31,065.52	.....	.....	.....
.....	.....	.....	.....	.....	26,293.31	.....
$ 7,858.11	$ 617.12	$ 7.80*	$1,079,573.81	$ 56,087.85	$ 177,906.26	$ 1,538.98
$ 20,959.36	$ 1,020.45	$ 7.80*	$1,309,783.65	$ 77,097.15	$ 188,025.05	$ 3,329.44
$ 91.21	$ 427.82	$ 492.92	$ 6,042.87	$ 54.17	$ 12,011.90	.....

Schedule B-2a

EXPENDITURES FOR ADMINISTRATIVE DEPARTMENTS GENERAL UNIVERSITY EXPENSE AND STUDENT SERVICE

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administrative Offices				
President's Office	$ 23,045.58	$ 18,654.14	$ 4,391.44	$ .....
Business Service	40,522.74	40,522.74	.....	.....
Registrar's Office	53,138.47	32,835.56	20,220.96	81.95
Office of Student Affairs	29,968.61	25,640.93	4,327.68	.....
Total (Schedule B-2)	$ 146,675.40	$ 117,653.37	$ 28,940.08	$ 81.95
General Expense				
Association Dues and Expenses	772.00	.....	772.00	.....
Catalogues and Bulletins	18,449.41	.....	18,449.41	.....
Commencement	5,465.24	.....	5,465.24	.....
General Lectures	3,848.16	.....	3,848.16	.....
Incidentals	25,267.17	.....	24,411.13	856.04
News Service	2,971.02	.....	2,971.02	.....
University Publications	13,747.55	9,688.65	3,968.69	90.21
Iowa Publisher	1,754.02	.....	1,754.02	.....
Total General Expenditures (Schedule B-2)	$ 72,274.57	$ 9,688.65	$ 61,639.67	$ 946.25
Student Service				
Student Health Service	21,281.10	18,342.67	2,877.45	60.98
Alumni Service	5,479.40	2,463.31	3,016.09	.....
Campus Religious Activities	5,786.38	5,137.80	648.58	.....
Memorial Union	13,569.99	10,764.00	2,789.51	16.48
River Patrol Service	158.53	.....	158.53	.....
Total Student Service (Schedule B-2)	$ 46,275.40	$ 36,707.78	$ 9,490.16	$ 77.46

Schedule B-2b

EXPENDITURES FOR COLLEGE OF LIBERAL ARTS

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Schedule B-2b				
Administration and General	$ 10,544.16	$ 9,395.00	1,079.66	$ 69.50
Botany	25,354.74	20,235.16	3,458.09	1,661.49
Chemistry	89,050.51	54,435.31	32,278.87	2,336.33
Geology	12,169.17	11,278.40	890.77	.....
History	21,220.41	20,958.78	261.63	.....
Home Economics	22,738.76	19,443.18	2,730.97	564.61
Journalism	18,318.44	16,647.16	1,488.83	182.45
Mathematics and Astronomy	24,071.72	23,559.03	512.69	.....
Military Science	5,320.72	4,488.66	629.11	202.95
Philosophy	11,730.36	11,318.30	412.06	.....
Physical Education—Men	24,792.27	20,781.49	3,339.56	671.22
Physical Education—Women	30,031.29	25,256.00	4,712.38	62.91
Physics	22,976.99	20,074.33	2,742.68	159.98
Political Science	18,588.58	18,021.20	552.52	14.86
Psychology	25,525.75	22,956.82	2,163.68	405.25
Speech and Debate Encouragement	32,042.83	29,597.14	2,203.14	242.55
Zoology	39,716.86	38,049.72	1,342.64	324.50
Total	(434,193.56)	(366,495.68)	(60,799.28)	(6,898.60)

Schedule B-2b—Continued

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
School of Fine Arts				
Administration	$ 3,834.34	$ 3,188.00	$ 646.34	$
Art	26,755.21	23,354.56	3,086.60	314.05
Music	37,511.21	33,627.41	3,883.80	
Dramatic Art	18,437.60	18,224.28	213.32	
Dramatic Art Experimental	1,779.26		1,779.26	
University Band	5,569.23	4,336.58	1,232.65	
Total Fine Arts	(93,886.85)	(82,730.83)	(10,841.97)	(314.05)
School of Letters				
Administration	1,789.77	1,705.00	65,64	19.13
English	58,260.01	57,193.32	1,066.69	
German	6,612.20	6,287.16	297.54	27.50
Classical Languages	7,771.70	7,515.00	256.70	
Romance Languages	34,768.96	34,468.51	300.45	
Phonetics Laboratory	340.60		340.60	
Russian	525.32	525.00	32	
Total School of Letters	(110,068.56)	(107,693.99)	(2,327.94)	(46.63)
Total Collegeof Liberal Arts (Schedule B-2)	$ 638,148.97	$ 556,920.50	$ 73,969.19	$ 7,259.28

Schedule B-2c

EXPENDITURES FOR COLLEGE OF MEDICINE

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 12,463.33	$ 9,634.81	$ 2,828.52	$
Anatomy and Histology	31,175.77	29,329.56	1,545.46	300.75
Anatomical Materials	3,766.85		3,766.85	
Bacteriology	21,460.23	17,540.77	3,825.01	94.45
Biochemistry	8,507.49	7,809.82	697.67	
Dermatology and Syphilology	7,066.72	6,900.00	145.72	21.00
Gynecology and Obstetrics	22,676.06	21,610.09	1,028.97	37.00
Hygiene and Preventive Medicine	16,183.60	14,469.42	1,863.58	150.60
Maternal and Infant Hygiene	313.39		313.39	
Neurology	11,529.27	11,172.00	357.27	
Ophthalmology	20,775.23	19,808.65	616.58	350.00
Orthopedic Surgery	12,947.91	12,478.00	438.80	31.11
Otolaryngology	16,106.03	14,835.00	1,191.03	80.00
Pathology	26,313.32	20,241.05	5,913.35	159.42
Pediatrics	25,783.02	24,016.00	1,747.02	20.00
Pharmacology	16,483.73	14,726.81	1,756.92	
Physiology	25,273.29	22,334.75	1,837.66	600.88
General Surgery	24,890.68	24,646.31	244.37	
Theory and Practice	26,661.49	26,436.00	225.49	
Urology	14,963.35	14,546.81	416.54	
Experimental Animal Expense	3,944.88	3,944.88		
Radiology	4,000.00	4,000.00		
Juris Prudence	956.67	956.67		
Anatomy Postgraduate	785.75	400.00	385.75	
Total College of Medicine (Schedule B-2)	$ 355,328.56	$ 322,337.40	$ 31,145.95	$ 1,845.21

Schedule B-2d

EXPENDITURES FOR COLLEGE OF EDUCATION

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
General Expense	$ 39,501.15	$ 36,647.73	$ 2,725.22	$ 128.20
Publications	16.79		16.79	
Appointment Committee	6,931.54	4,888.67	2,042.87	
High School	49,347.49	45,015.87	4,161.94	169.68
Elementary School	23,069.62	21,530.72	1,191.82	347.08
Conference on Supervision	266.52		266.52	
Total College of Education (Schedule B-2)	$ 119,133.11	$ 108,082.99	$ 10,405.16	$ 644.96

Schedule B-2e

EXPENDITURES FOR GRADUATE COLLEGE

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 3,370.59	$ 3,370.59	$	$
Incidentals	4,143.07		4,143.07	
Field Work	200.00		200.00	
Learned Publications	2,086.98		2,086.98	
Lectures and Conferences	875.00		875.00	
Mississippi Valley Historical Review	242.02		197.09	44.93
Research Service and Equipment	3,420.45		874.10	2,546.35
American Prefaces	580.94		580.94	
Honoraria	812.50	812.50		
Fellowships and Scholarships	37,737.63	37,737.63		
Nuclear Physics Research	912.36		487.55	424.81
Total Graduate College (Schedule B-2)	$ 54,381.54	$ 41,920.72	$ 9,444.73	$ 3,016.09

Schedule B-2f

EXPENDITURES FOR UNIVERSITY LIBRARIES AND MUSEUM

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
General Library Operation	$ 115,685.21	$ 85,138.85	$ 29,094.88	$ 1,451.48
General Library Books and Binding	51,394.43		9,537.25	41,857.18
Law Library Books	13,344.41		90.55	13,253.86
University Museum	5,967.67	5,596.00	371.67	
Total Libraries and Museum (Schedule B-2)	$ 186,391.72	$ 90,734.85	$ 39,094.35	$ 52,562.52

Schedule B-2g

EXPENDITURES FOR COLLEGE OF ENGINEERING

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Administration	$ 11,245.11	$ 10,469.48	$ 775.63	$
Civil Engineering	11,502.94	10,888.56	441.41	172.97
Engineering Drawing	8,307.70	7,178.68	1,034.97	94.05
Electrical Engineering	9,511.49	8,703.51	676.79	131.19
Mechanical Engineering	18,872.09	16,502.83	2,221.51	147.75
Mechanics and Hydraulics	7,824.81	6,875.68	949.13	
Transit Board	1,766.56		1,766.56	
Total College of Engineering (Schedule B-2)	$ 69,030.70	$ 60,618.74	$ 7,866.00	$ 545.96

Schedule B-2h

EXPENDITURES FOR U. S. ARMY INSTRUCTIONAL DEPARTMENTS

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
U. S. Army Air Force Meteorology C	$ 50,400.42	$ 47,298.95	$ 3,088.89	$ 12.58
U. S. Army Air Force Meteorology B	22,282.90	20,121.88	2,161.02	
U. S. Army Special Training				
Basic Phase	87,719.50	73,665.27	14,034.23	20.00
Advanced Engineering	67,832.14	54,606.86	13,225.28	
Area and Language	57,241.75	52,815.01	4,426.74	
Psychology	17,754.26	12,445.93	5,308.33	
Graduate Engineering (9A)	19,450.49	17,314.82	2,135.67	
Special Area	2,749.01	2,719.97	29.04	
Pre-Professional	15,952.83	12,231.21	3,721.62	
Sound and Optics	3,364.81	2,810.30	554.51	
Reserves	5,740.99	5,123.63	617.36	
Examination and Testing	10,807.27	8,645.70	2,161.57	
Total	$ 361,296.37	$ 309,799.53	$ 51,464.26	$ 32.58

Schedule B-2j

EXPENDITURES FOR PHYSICAL PLANT

For Year Ended June 30, 1944

	Total	Salaries	Supplies Repairs and Other Expenditures	Equipment
Operation and Maintenance..				
Administration	$ 33,166.98	$ 25,256.72	$ 7,846.29	$ 63.97
Building Operation (Schedule B–2j1)	131,506.82	.....	130,213.35	1,293.47
Truck Operation	6,069.64	.....	6,069.64	.....
Repair of Buildings (Schedule B–2j1)	107,228.68	.....	104,094.37	3,134.31
Care of Public Grounds	28,243.74	.....	28,141.24	102.50
Fuel	188,441.99	.....	188,441.99	.....
Power Plant	125,692.95	.....	122,571.89	3,121.06
Coal Committee Expense	532.00	.....	132.00	400.00
Subtotal Operation and Maintance	(620,882.80)	(25,256.72)	(587,510.77)	(8,115.31)
Deduct: Heat, Electricity and Water Charged to other departments (Schedule B–2j2)	211,598.83	.....	211,598.83	.....
Net Total Physical Plant (Schedule B–2)	$ 409,283.97	$ 25,256.72	$ 375,911.94	$ 8,115.31

Schedule B-2j1
DISTRIBUTION OF EXPENDITURES FOR BUILDING OPERATION AND REPAIR
For Year Ended June 30, 1944

Building	Operation			Repair	
	University Expenditures	U. S. Army Contracts		University	U. S. Army Contracts
		Expenditures	Utilities		
Old Capitol Building	$ 3,857.98	$	$	$ 661.72	$
Schaeffer Hall	4,797.53	1,054.03	2,644.02	731.51	604.01
Chemistry Building	10,518.63	1,064.93	2,220.29	6,394.00	632.12
University Hall	4,764.64	1,123.38	1,781.64	6,779.45	653.72
Journalism Building	371.66			133.61	
Old North Hall	6.34			29.67	
Geology Building	1,956.99	708.05	1,281.63	1,218.99	623.16
Macbride Hall	9,010.35			2,866.72	
East Hall	10,818.98	784.50	491.46	13,303.82	316.37
Fine Arts Studio Annex (East)	1.30			428.31	
Obervatory	8.13				
Library Annex	1,857.86			1,116.55	
Women's Gymnasium	3,236.95			4,208.57	
Women's Gymnasium Annex	1.59			41.11	
Zoology Biulding	4,433.74	19.40	22.50	456.36	15.20
Zoology Laboratory	1,308.30			90.87	
Music Classroom Biulding	2,190.63			1,144.87	
Art Biulding	3,334.45			2,571.31	
Hall of Engineering	4,167.55	930.22	1,732.62	1,622.78	408.93
Hall of Physics	4,338.45	1,567.98	2,771.30	857.05	237.69
Hydraulic Testing Laboratory	1,483.95			638.19	
Radio Experiment Station	15.49			12.58	
Mechanical Engineering Laboratory	1,112.50	144.10	671.99	194.33	43.78
Electrical Engineering Laboratory	2,331.56	373.82	797.70	530.46	146.46
Medical Laboratory	11,497.05			9,322.72	
Dental Building	5,497.27			1,111.99	
Children's Hospital				3,229.89	
General Hospital	8.07			20,777.99	
Nurses' Home—Westlawn				1,936.47	
Psychopathic Hospital				1,033.71	
Obervational School	4,967.17			3,555.01	
Physical Plant Administration (Old Dental Building)	1,238.05			1,463.59	
Law Building	2,155.40	493.14	708.43	489.17	200.89
University Residence	2,539.48			4,665.75	
Field House	6,027.07			1,167.74	
Armory	3,282.67			782.30	
Stadium				101.03	
Memorial Union	7,762.57			3,545.88	
Locker House at Finkbine Field	50.76				
Dramatic Arts Building	3,059.39			1,341.88	
Iowa Hall (Graham Building)	848.23	2,753.31			
Physical Plant Shops	345.40			1,942.85	
Power Plant	333.30			710.64	
Kellogg School				1.19	
Warehouse—General Stores				50.95	
Water Filtration Plant	11.88			501.93	
7 E. Market—DeHaan Building	37.11	1,152.26	252.93		
Plumbing Shop	14.76			1,664.79	
Materials Testing Laboratory				39.78	
Shelter House	17.53			26.34	
32 W. Jefferson—Physical Education	104.85			64.84	
404 Iowa Avenue – Music Rehearsal Building	54.49			29.20	
326 Iowa Avenue—Music	44.89			16.09	
Radio Transmitter Building	854.19			455.72	
9 E. Market—Child Welfare	120.72			508.13	
Botanical Laboratory—West Side	1,367.88			900.05	
Pharmaceutical Manufacturing Laboratory				4.24	
3 E. Market—Child Welfare				33.97	
Brady Garage				4.58	
Gymnasium Annex	3,341.09	7,694.84	8,892.01	293.56*	2,248.14
Total (Schedule B-2)	$131,506.82	$ 19,863.96	$ 24,268.52	$107,228.68	$ 6,130.47

*Indicates deduction.

Schedule B-2j2

POWER PLANT COSTS

TABLE A

STEAM

Total Pounds Generated—727,035,000

		Cost	Unit Cost per Thousand Pounds of Steam
Coal Cost—51,247.3 tons @ $3.63 (Average cost)		$185,949.75	
Other Direct Operating Costs	$ 75,116.16		
Deduct: Inventory Adjustment of Lime and Soda	98.87	75,017.39	
		260,967.14	
Add: Electricity used in Steam Production (47.42% of 2,824,800 KWH @ ($.0125)		16,744.00	
Total Cost at Power Plant		277,711.14	.3820/M
Expenditures for Steam Distribution		6,682.61	
Total Cost of Steam at Buildings		$284,393.75	.3912/M

The meter readings shown in this report were taken from June 1st to June 1st. The total expenditures, being taken for a corresponding period, and being adjusted to include materials used but not paid for during this period will therefore vary slightly from those shown in Schedule B–2j for the year 1943–44.

TABLE A-1
COAL

	Tons	Average Cost F.O.B. Iowa City	Total Cost
Inventory June 1, 1943	6,275	$ 4.77	$ 29,955.50
Purchased 1943–44	49,681.9	3.61	179,387.87
Total	55,956.9	3.74	209,343.37
Deduct: Inventory May 31, 1944	4,709.6	4.97	23,393.62
Net Total Consumed 1943–44	51,247.3	3.63	$185,949.75

TABLE B
ELECTRICITY

Total Generated — 10,208,980 KWH
Total Purchased — 200,950 KWH

10,409,930 KWH

		Cost	Unit Cost Per Kilowatt Hour of Electricity
Electric Cost at Switchboard		$ 14,426.01	
Cost at Switchboard of Electricity used in the Production of Electricity (11.29 per cent of 2,824,800 KWH @ $ 0125)		3,986.50	
Cost of Steam used by Turbines in Making Electricity 349,198,270 lbs. @ $.3820 per M		133,393.74	
		151,806.25	
Less: Credit for Bled Steam (See Note † under Table D) 86,723,010 lbs. @ $.3438 per M (90 per cent of $.3820/M)		29,815.37	
Cost of Electricity Generated at Switchboard		121,990.88	
Add: Cost of Electricity purchased from city		5,593.92	
Total Cost of Electricity at Switchboard		127,584 80	$ .01226
Expenditures for Electric Distribution		918.44	
Total Cost of Electricity at Buildings		$ 128,503 24	$ .01234

TABLE C

WATER—HARD

Total Pumped—389,492,000 Gallons

	Cost	Unit Cost Per Thousand Gals
Water Cost at Pump Header	$ 19,467.89	
Cost of Electricity used in pumping water (41.29 per cent of 2,834,800 KWH W $ .0125)	14,579.50	
	34,047.39	
Add: Water Purchased from City	77.14	
Inventory Adjustment of Water Plant Supplies	153.27	
Total Cost of Water at Pump Header	34,277.80	$ .08801/M
Expenditures for Water Distribution	1,095.79	
Total Cost of Water at Buildings	$ 35,373.59	.09082/M

TABLE C-1

WATER—SOFT

Total Softened—17,096,700 Gallons

	Cost	Unit Cost
Soft Water Cost:		
Cost of Softening	$ 1,628.59	
Add: Beginning Salt Inventory	50.40	
	1,678.99	
Deduct: Closing Salt Inventory	242.11	
Total Cost of Softening	$ 1,436.88	.08404/M
Unit Cost of Soft Water at Plant		.17205/M
Unit Cost of Soft Water at Buildings		.17486/M

TABLE D

TOTAL POWER PLANT PRODUCTION

Steam Generated†	727,035,000 Pounds
Electricity Generated‡	10,208,980 KWH
Total Gallons Water	389,492,000 Gallons

Note: † Steam generated includes a gross total of 349,198,270 pounds consumed by generation of which 86,723,010 pounds were returned through the exhaust line back to the heating mains (bled steam). This resulted in a saving of $29,815.37 for the year. (86,723,010 pounds @ $ .3438 per M, the rate being 10 per cent less for exhaust steam)

‡ This includes 2,824,800 KWH used in Power Plant production distributed as follows:

To Steam Production	47.42 Per Cent.
To Electricity Production	11.29 Per Cent.
To Water Production	41.29 Per Cent.

Schedule B-j3

PHYSICAL PLANT OPERATIONS

SUMMARY OF CHARGES TO STORES AND AUXILIARY DEPARTMENTS FOR STEAM, ELECTRICITY, AND WATER

For Year Ended June 30, 1944

Department	Meter Readings	Rate	Cost
General Hospital			
Steam	54,568,100 lbs.	$ .3912/M	$21,347.04
Electricity	1,619,100 kwh	.0123	19,914.93
Water Hard—Cold	66,027,400 gal.	.0908/M	5,995.29
Water Soft—Hot	2,218,200 gal	.1748/M	387.75
Sub-total General Hospital			(47,645.01)
Convalescent Home (U. S. Crippled Children)			
Steam	567,600 lbs.	.3912/M	(.222,05)
Children's Hospital			
Steam	14,975,200 lbs.	.3912/M	5,858.30
Electricity	322,200 kwh	.0123	3,963.06
Steam	2,050,200 lbs.	.3912/M	802.04
Water Hard—Cold	6,881,400 gal.	.0908/M	624.83
Sub-total Children's Hospital			(11,248 23)
Westlawn			
Steam	9,697,200 lbs.	.3912/M	3,793.54
Electricity	145,220 kwh	.0123	1,786.21
Water Soft—Hot	2,181,650 gal.	.1748/M	381.34
Water Hard—Cold	4,750,800 gal.	.0908/M	431.37
Sub-total Westlawn			(6,392.46)
Total General Hospital System			(65,507.75)
Psychopathic Hospital			
Steam	8,182,300 lbs.	.3912/M	3,200.92
Electricity	93,840 kwh	.0123	1,154.23
Water Soft—Hot	779,800 gal.	.1748/M	136.31
Water Hard—Cold	3,253,200 gal.	.0908/M	295.39
Total Psychopathic Hospital			(4,786.85)
U.S.N.A. Quadrangle House Unit			
Steam	18,080,900 lbs.	.4696/M	8,490.80
Electricity	432,156 kwh	.0275	11,884.29
Water—Soft	4,225,999 gal.	.1527/M	645.31
Water—Hard	15,851,470 gal.	.0862/M	1,366.40
Total Quadrangle			(22,386.80)
Quadrangle Canteen			(131.44)
Currier Hall Annex Dormitory			
Steam	960,000 lbs.	.3912/M	375.55
Electricity	12,371 kwh	.0123	152.16
Water Soft—Hot	111,070 gal.	.1748/M	19.42
Water Hard—Cold	582,700 gal.	.0908/M	52.91
Total Currier Hall Annex Dormitory			(600.04)
Currier Hall Dormitory			
Steam	23,813,100 lbs.	.3912/M	9,315.68
Electricity	567,577 kwh	.0123	6,981.20
Water Soft—Hot	2,891,000 gal.	.1748/M	505.34
Water Hard—Cold	13,866,300 gal.	.0908/M	1,259.06
Total Currier Hall Dormitory			(18,061.28)
Eastlawn			
Steam	262,593 lbs.	.4696/M	1,233.14
Electricity	27,953 kwh	.0275	768.72
Water	1,492,224 gal.	.0862/M	128.63
Total Eastlawn Dormitory			(2,130.49)
Eastlawn—Adjustment 1942-43 Cost			*(69.16)
Chesley House Dormitory			
Steam	368,000 lbs.	.3912/M	143.96
Electricity	5,285 kwh	.0123	65 01
Total Chesley House Dormitory			(208 97)

Schedule B-2j3—Continued

Department	Meter Readings	Rate	Cost
U.S.N.A. Hillcrest House Unit			
Steam	1,313,819 lbs.	.4696/M	6,169.70
Electricity	410,030 kwh	.275	11,275.83
Water Soft—Hot	4,234,971 gal.	.1527/M	646.68
Water Hard—Cold	11,281,643 gal.	.0862/M	972.48
Total U.S.N.A. Hillcrest House Unit			(19,064.69)
Hillcrest Canteen			(84.40)
Dean House			
Electricity	740 kwh	.0275	(20.86)
Dean House—Adjustment 1942–43 Cost			*(28.01)
Snavely House—416 Melrose			
Steam	400,000 lbs.	.3912/M	(156.48)
Presbyterian Manse Dormitory			
Steam	584,000 lbs.	.3912/M	228.46
Electricity	7,010 kwh	.0123	86.22
Total Manse House Dormitory			(314.68)
Russell House Dormitory.			
Steam	446,700 lbs.	.3912/M	174.75
Electricity	5,925 kwh	.0123	72.88
Total Russell House Dormitory			(247.63)
U.S.N.A. Officers Quarters—20 Byington Road			
Steam	68,007 lbs.	.4696/M	319.36
Electricity	2,385 kwh	.0275	65.58
Water Hard—Cold	62,529 gal.	.0862/M	5.39
Total 20 Byington Road			(390.33)
30 Byington Road			
Steam	35,997 lbs.	.4696/M	169.04
Electricity	2,904 kwh	.0275	79.85
Water Hard—Cold	74,594 gal.	.0862/M	6.43
Total 30 Byington Road			(255.32)
26 Byington Road			
Steam	64,003 lbs.	.4696/M	300.56
Electricity	4,565 kwh	.0275	125.53
Water Hard—Cold	119,953 gal.	.0862/M	10.34
Total 26 Byington Road			(436.43)
81 Riverside Drive			
Electricity	5,717 kwh.	.0275	(157.21)
Nine Fairchild House Dormitory			
Steam (Estimated)			145.19
Electricity	7,302 kwh	.0123	89.81
Total Nine Fairchild House Dormitory			(235.00)
High School Cafeteria			
Steam (Estimated)	12 mos.		25.87
Electricity (Estimated)	750 kwh	.0123	9.23
Gas (Estimated)	12 mos.		10.00
Total High School Cafeteria			(45.10)
Fieldhouse Operation			
Steam	1,282,156 lbs.	.4696/M	6,021.02
Electricity	364,356 kwh	.0275	10,019.80
Water	19,317,007 gal.	.0862/M	1,665.13
Total Fieldhouse Operation			(17,705.95)
Deduct Charge to University Operation			3,541.19
Net Charge to U.S.N.A.			(14,164.76)
Athletic Department—Stadium and Golf House...			
Steam—Stadium (Estimated)			25.00
Electricity—Stadium (Estimated)	937,103 kwh	.0123	115.26
Water—Stadium	1,728,500 gal.	.0908/M	156.95
Water—Golf Course	754,600 gal.	.0908/M	68.52
Total Athletic Department			(365.73)

*Indicates deduction.

Schedule B-2j3—Continued

Department	Meter Readings	Rate	Cost
General Stores			
Garage—Steam (Estimated)	60,000 lbs.	.3912/M	23.47
Steam	1,781,700 lbs.	.3912/M	697.00
Electricity	77,736 kwh	.0123	956.15
Water	2,094,930 gal.	.0908/M	190.22
Total General Stores			(1,866.84)
Laundry			
Steam	24,137,000 lbs.	.3912/M	9,442.39
Eelectricity	130,986 kwh	.0123	1,611.13
Water Hard—Cold	15,845,800 gal.	.0908/M	1,438.80
Less 404–6 Iowa Avenue			60.00*
Total Laundry			(12,432.32)
Howard House—8 E. Bloomington			
Steam (Estimated)			(325.00)
Howard House—Adjustment of 1942–43 Cost			*(18.72)
Lambert House—5 E. Fairchild			
Steam	659,550 lbs.	.3912/M	(258.02)
McChesney House—12 E. Bloomington			
Steam	540,600 lbs.	.3912/M	(211.48)
Commons—U. S. Army Units			
Steam	4,451,900 lbs.	.4696/M	2,090.60
Electricity	164,700 kwh	.0275	4,529.25
Water	4,230,848 gal.	.0862/M	364.70
Total Commons			(6,984.55)
Union Cafeteria—U. S. Army Units			
Steam	3,085,157 lbs.	.4696/M	1,448.79
Electricity	135,430 kwh	.0275	3,724.31
Water—Soft	1,118,070 gal.	1527/M	170.73
Water—Hard	2,201,270 gal.	.0862/M	189.75
Total Union Cafeteria			(5,533.58)
U.S.N.A. Classroon Building			
Steam	189,490 lbs.	.4696/M	889.85
Electricity	66,817 kwh	.0275	1,837.47
Water	2,335,493 gal.	.0862/M	201.32
Total Classroom Building			(2,928.64)
East Hall—U. S. Army Units			
Steam	273,950 lbs.	.4696/M	1,286.47
Electricity	32,782 kwh	.0275	901.51
Water	1,120,879 gal.	.0862/M	96.62
Total East Hall			(2,284.60)
Gables—U. S. Army Units			
Steam	46,318 lbs.	.4696/M	217.51
Electricity	4,470 kwh	.0275	122.92
Water	950,348 gal.	.0862/M	81.92
Total Gables			(422.35)

*Indicates deduction.

Kellogg House—U. S. Army Units			
Steam	104,616 lbs.	.4696/M	491.28
Electricity	14,876 kwh	.0275	409.10
Water	1,871,805 gal.	.0872/M	161.35
Total Kellogg House			(1,061.73)
Navy Drill Area			
Steam (Estimated)			60.00
Electricity	39,750 kwh	.0275	1,093.13
Water	819,836 gal.	.0862/M	70.67
Total Navy Drill Area			(1,223.80)
Less 20% to University			244.76
Net Charge to U.S.N.A.			(979.04)

Schedule B-2j3—Continued

Department	Meter Readings	Rate	Cost
Educational Buildings—Charges to U. S. Government Departments			
Physics Building			
Steam	Est.		1,609.85
Electricity	Est.		1,022.31
Water	Est.		139.14
Total Physics Building			(2,771.30)
Schaeffer Hall			
Steam	Est.		1,583.21
Electricity	Est.		1,046.20
Water	Est.		14.61
Total Schaeffer Hall			(2,644.02)
Law Building			
Steam	Est.		485.83
Electricity	Est.		220.49
Water	Est.		2.11
Total Law Building			(703.43)
Gymnasium Annex			
Steam	Est.		5,849.04
Electricity	Est.		2,417.04
Water	Est.		625.93
Total Gymnasium Annex			(8,892.01)
University Hall			
Steam	Est.		1,117.90
Electricity	Est.		647.75
Water	Est.		15.99
Total University Hall			(1,781.64)
Geology			
Steam	Est.		810.43
Electricity	Est.		440.54
Water	Est.		30.66
Total Geology Building			(1,281.63)
Chemistry Building			
Steam	Est.		1,390.26
Electricity	Est.		732.27
Water	Est.		97.76
Total Chemistry Building			(2,220.29)
Engineering Building			
Steam	Est.		1,105.11
Electricity	Est.		602.73
Water	Est.		24.78
Total Engineering Building			(1,732.62)
Electrical Engineering Building			
Steam	Est.		534.21
Electricity	Est.		251.63
Water	Est.		11.86
Total Electrical Engineering Building			(797.70)
Mechanical Engineering Building			
Steam	Est.		461.25
Electricity	Est.		201.50
Water	Est.		9.24
Total Mechanical Engineering Building			(671.99)
DeHaan Building			
Steam	Est.		158.05
Electricity	Est.		94.88
Total DeHaan Building			(252.93)
Zoology Building			
Steam	Est.		12.92
Electricity	Est.		7.92
Water	Est.		1.66
Total Zoology Building			(22.50)
Student Publications, Inc.			
Electricity	66,540 kwh	.0123	(818.44)

Schedule B-2j3—Continued

University Printing Service			
Steam	345,600 lbs.	.3912/M	135.20
Electricity	33,210 kwh	.0123	408.48
Water (Estimated)	126,000 gal.	.0908/M	11.44
Total University Printing Service			(555.12)
Dey Brothers Residence			
Steam from 7-1-43 to 6-30-44			(228.58)

Department	Pounds Condensate	Rate	Cost
Tenant Properties			
Currier House, 32 E. Bloomington—Steam	550,200	$ .3912/M	$ 215.24
406 Iowa Avenue—Steam	310.000	.3912/M	121.27
Water (Estimated)	12 months	2.50 per mo.	30.00
Kuever, 308 Grand—Water (Estimated)	12 months	1.50 per mo.	18.00
McChesney Garage—Steam (Partially estimated)	70,450	.3912/M	27.56
Sparks, 310 Grand—Water (Estimated)	12 months	1.50 per mo.	18.00
Watson, 303 N. Capitol—Steam	504,600	.3912/M	197.40
Welch (Culbertson) 10 E. Market—Steam	682,800	.3912/M	267.11
Howard Garage—Steam (Partially estimated)	70,450	.3912/M	27.56
Central Garage, Front Street			
Steam (Estimated)	24 stalls @ 10.00 per year each		240.00
Electricity	23,704 kwh	.0123	291.56
Water	770,990 gal.	.0908/M	70.01
Total Tenant Properties			(1,523.71)
Grand Total charges for Steam, Electricity and Water			$211,827.41
Deduct: Receipts on Accounts Receivable (Dey Brothers)			228.58
Total Invoiced to Departments (Schedule B-2j)			$211,598.83

Schedule B-2k

EXPENDITURES FOR REPAIRS, REPLACEMENTS AND ALTERATIONS—FUND B

For Year Ended June 30, 1944

Purpose	Total	Supplies Repairs and Other Expenditures	Capital Improvements and Equipment
Repair Corridors—Engineering Building	$ 3,748.82	$ 3,748.82	$
Campus Buildings Acoustic Tile	9,280.84	9,280.84	
Power Plant—Raw Water Pump	381.00	117.31	$ 263.69
Air Conditioning Cool Water—Fine Arts Building	1,865.66	1,865.66	
Changes, Chemistry Building—Rooms 327-427	482.03	482.03	
Install Combustion Meters—Power Plant	4,352.12	4,352.12	
Repair Anatomy Floors	3,917.42	3,917.42	
Venetian Blinds—Commerce Library	241.80	241.80	
Install Fluorescent Lights Room 3, 103, 203—Engineering Building	507.26	507.26	
Repair Radio Towers—Engineering Building	1,474.05	1,474.05	
Theatre Areaway and Basement Stair Replacement	645.48	645.48	
Macbride Auditorium Windows	1,339.59	1,339.59	
Repair Concrete Stacks—Power Plant	5,177.50	5,177.50	
Power Plant Equipment Repair and Fire Protection	4,904.05	4,904.05	
Astronomy Class Facilities	2,318.80	2,318.80	
Recondition Water Softener	5,689.51	5,689.51	
Women's Gymnasium Pool Runway Repair	1,185.25	1,185.25	
Total Repairs, Replacements and Alterations (To Schedule B-2)	$ 47,511.18	$ 47,247.49	$ 263.69

Schedule B-2m

EXPENDITURES FOR U. S. ARMY OPERATION AND MAINTENANCE OF PHYSICAL PLANT

For Year Ended June 30, 1944

	Supplies Repairs and Other Expenditures
Building Operation	
U. S. Army Air Force Meteorology C	$ 7,636.89
U. S. Army Air Force Meteorology B	5,400.21
U. S. Army Special Training	
Basic	6,726.15
Advanced Engineering	8,599.91
Area and Language	
General	3,043.03
DeHaan Building	1,405.19
Graham Building	2,735.31
Psychology	1,848.75
Graduate Engineering (9A)	1,187.05
Special Area	541.18
Pre-Professional	2,496.29
Sound and Optics	202.18
Reserves	2,292.34
Sub-total	(44,132.48)
Building Repair	
U. S. Army Air Force Meteorology C	1,425.32
U. S. Army Air Force Meteorology B	984.78
U. S. Army Special Training	
Basic	992.39
Advanced Engineering	1,135.46
Area and Language	466.03
Psychology	476.28
Graduate Engineering (9A)	162.88
Special Area	56.76
Pre-Professional	238.01
Sound and Optics	18.73
Reserves	173.83
Sub-total	(6,130.47)
Campus	
U. S. Army Air Force Meteorology B	325.00
U. S. Army Special Training	
Basic	19.83
Advanced Engineering	97.00
Area and Language	129.06
Psychology	55.36
Special Area	16.67
Pre-Professional	41.66
Sound and Optics	6.24
Reserves	41.66
Sub-total	(732.48)
U. S. Army Headquarters Office	1,228.02
Total	$ 52,223.45

Schedule B-2n

ORDERS OUTSTANDING AND COMMITMENTS IN PROCESS EDUCATIONAL DEPARTMENTS

As of June 30, 1944

Department	Amount
President's Office	$ 30.56
Registrar's Office	436.00
Catalogs and Bulletins	8,620.45
Commencement Expense	2,222.10
Publications General Expense	12.00
Student Health Service	45.33
Campus Religious Activities	12.50
River Patrol Service	2.00
Liberal Arts Administration	21.50
Botany	5,584.21
Chemistry	29,523.08
Geology	118.40
Home Economics	616.13
Journalism	105.15
Mathematics	8.50
Physical Education—Men	22.00
Physical Education—Women	192.95
Physics	646.85
Political Science	4.95
Psychology	464.46
Zoology	3,839.08
Fine Arts Administration	300.00
Art	1,030.73
Dramatic Art Experimental	200.00
University Band	208.80
Phonetics Laboratory	119.05
Civil Engineering	31.65
Engineering Drawing	100.30
Electrical Engineering	2,507.50
Mechanical Engineering	884.42
Mechanics and Hydraulics	50.37
Education General Expense	114.10
Educational Placement Office	25
High School	393.94
Elementary School	56.02
Commerce	255.80
Law General Expense	243.00
Iowa Law Review	545.00
Law Review Reprinting	5,794.48
Anatomy and Histology	575.33
Bacteriology	788.63
Biochemistry	22.70
Gynecology and Obstetrics	66.65
Neurology	325.25
Ophthalmology	179.70
Orthopedic Surgery	8 56
Otolaryngology	161.70
Pathology	474.93
Pediatrics	381.35
Pharmacology	484.30
Physiology	935.70
General Surgery	334.60
Urology	15.00
Dentistry	1,355.46
Dental Hygiene Bulletins	3,196.02
Pharmacy	158.54
Graduate College Incidentals	$ 1,200.00
Learned Publications	3,745 00
Research Service and Equipment	1,130.00
Research in Nuclear Physics	158.25
Bureau of Business Research	65.00
University Examining and Testing Service	1,480 97
Child Welfare General Expense	1,267.38
Extension Division General Expense	533.85
Radio Broadcasting	58.55
Library Supplies	114.19
Books and Periodicals	15,512.23
Physical Plant Administration	26.00
Building Operation	1,426.30
Truck Operation	135.51

Building Repair	15,824.78
Campus	4,431.28
Fuel	46,332.85
Power Plant	8,219.43
Total	$ 176,462.60

Schedule B-2p

ORDERS AND CONTRACTS OUTSTANDING FUND B—FOR REPAIRS, REPLACEMENTS, AND ALTERATIONS

As of June 30, 1944

	Amount
Repair Flood Damage at Hydraulic Laboratory	$ 800.00
Pumping Equipment Installation along Iowa River	4,500.00
Install Coal Spreaders in Bunker at Power Plant	3,000.00
Install Ventilating Fan in Power Plant Pump Room	1,000.00
Complete N. E. Basement Room Medical Laboratory	4,800.00
Macbride Hall Transformers	2,000.00
Replace Roof Macbride Hall	4,895.00
Renovate 9, 10, 11 East Market	1,764.00
Construct Soil Storage Bins—Botany	350.00
Grading and Landscaping Theatre Building Area	4,500.00
Grading and Finishing Student Commons Lawn	1,500.00
Refinish Wood Floors	5,000.00
General Roof Repair	8,000.00
New Sidewalks and Curbs	9,000.00
Building Masonry Repair	8,500.00
Repair Pipe Coverings	8,750.00
Construct Chlorine Storage Room at Water Plant	600.00
Install Feed Water Well at Power Plant	2,000.00
Power Plant Equipment and Fire Protection	4,800.00
Steam Line Repairs West Campus	29,400.00
Dramatic Art Building Plastering	1,250.00
Mechanical Engineering Laboratory Tile Partition	2,500.00
Hospital Pharmacy Improvement	2,500.00
Total	$ 111,409.00

Schedule B-2q

COMMITMENTS CHARGEABLE TO FUTURE INCOME

As of June 30, 1944

Department	Amount
President's Office	$ 676.94
Student Affairs	.60
Catalogs and Bulletins	184.00
Commencement Expense	2.00
Business Office Incidentals	388.94
Botany	322.13
Chemistry	268.15
Home Economics	266.84
Journalism	36.72
Physical Education—Women	152.05
Physics	69.89
Psychology	17.33
Speech	5.00
Fine Arts Administration	4.00
Zoology	60.79
Music	31.50
Dramatic Art	6.95
University Bands	3.60
Engineering Drawing	.60
Electrical Engineering	32.50
Mechanical Engineering	263.15
Mechanics and Hydraulics	18.42
Education General Expense	.85
Education Placement Office	25.00
High School	95.00

Commerce	238.60
Law General Expense	150.00
Biochemistry	19.10
Dermatology and Syphilology	16.20
Obstetrics and Gynecology	16.00
Hygene and Preventive Medicine	113.44
Ophthalmology	4.25
Otolaryngology	197.00
Pathology	1.05
Physiology	10.50
Theory and Practice	64.28
Dentistry	401.46
Pharmacy	3.00
Graduate College	8.00
Learned Publications	410.00
Research Service and Equipment	4,405.85
Summer Session General Expense	1,192.61
University Examinations Service	2.65
Child Welfare General Expense	21.18
Extension General Expense	654.39
Radio Broadcasting	116.97
Library Supplies	985.22
A.S.T.P. Advanced Engineering	330.50
A.S.T.P. Advanced Engineering Supplemental Costs	455.80
A.S.T.P. Pre-Professional	167.57
A.S.T.P. Reserves	3.00
Total	$ 12,921.57

Schedule B-2r

U. S. ARMY AND NAVY EDUCATIONAL PROGRAM
RECAPITULATION OF FINANCIAL OPERATION GENERAL FUND

For Year Ended June 30, 1944

Balance Forward			$ 34,119.60
Income from U. S. Army and Navy Conractts for Instruction and Educational Facilities (Schedule B-1)		$598,182.52	
Transferred from Auxiliary Enterprises			
Reimbursement for Administration Cost	$ 40,633.32		
Reimbursement for Student Health Service	18,790.60	59,423.92	657,606.44
Total			$691,726.04
Expenditures (Schedule B-2)		435,272.27	
Excess of Income over Allowed Costs Reserved in U. S. Government Contract Account		129,925.95	
Transferred to Dormitory House Operation for Phi Kappa Psi House		1,099.04	566,297.26
Net Income and Balance June 30, 1944 (See Exhibit A)			$125,428.78

Schedule

STATEMENT OF ORGANIZED AUXILIARY ENTERPRISES, REVOLVING

For Year Ended

Account	Cash Balance July 1, 1943	Cash Receipts	Intramural Credits	Total Credits	Disbursements
A. Organized Educational Activities					
General Hospital	$ 164,878.74	$1,589,686.85	$ 103,567.99	$1,858,133.58	$1,815,184.20
Hospital Stores	17,023.75*	10.19	68,871.85	51,858.29	75,787.01
Psychopathic Hospital	38,964.08	131,687.73	329.73	170,981.54	158,280.06
U. S. Crippled Children's Convalescent Home	1,048.71*	21,121.93	.....	20,073.22	21,547.53
Visual Instruction	3,914.55	14,935.31	3,902.99	22,752.85	13,953.75
Correspondence Study	14,982.21	29,904.25	336.02	45,222.48	25,113.11
Contests and Conference	.....	193.39	544.92	738.31	738.07
Academic Meet	2,557.00	31,199.57	2,354.78	36,111.35	32,692.93
Educational Research Bureau	2,179.70	20,806.01	611.08	23,596.79	22,483.65
Dramatic Art Laboratory	1,532.74*	5,283.35	4,187.50	7,938.11	9,049.23
Summer Session Dramatic Art Laboratory	2,102 19	388.50	1,268.00	3,758.69	2,203.81
Special State Payroll for Non-Academic Staff	49.19	.....	.....	49.19	49.19
U. S. Cadet Nurses Corps	.....	132,439.70	.....	132,439.70	117,798.74
Subtotal	(210,022.46)	(1,977,656.78)	(185,974.86)	(2,373,654.10)	(2,294,881.28)
B. Auxiliary Enterprises					
1. Dormitory and Dining Service General					
Reserve for Replacements	24,607.31	355.18	21,355.85	46,318.34	4,296 89
Deferred Charges	.....	.....	.....	.....	256.45
Accounts Receivable	.....	254,762.20	.....	254,762.20	265,303.20
Notes and Interest Paid	580.83	.....	156,790.99	157,371.82	156,336.15
Deferred Income	.....	.....	258,742.94	258,742.94	235,465,45
Iowa Union Sales Tax Liability	.....	773.26	305.42	1.078.68	926.27
Iowa Union Meal Books Liability	.....	960.00	734.96	1,694.96	1,280.20
Subtotal	(25,188.14)	(256,850.64)	(437,930.16)	(719,968.94)	(663,864.61)
2. Dormitory House Operation					
Army Barber Shops	45.00	90.00	113.13*	21.87	21.87
Quadrangle Office Service	127.70	22,256.08	5,615 59*	16,768.19	16,693.19
Quadrangle Barber Shop	.....	900.00	900.00*	.....	.....
Hillcrest Office Service	4.16	9,329.38	652.57*	8,680.97	8,642.19
Students Commons	.....	.....	915.29	915.29	915.29
Student Commons Office Service	30	693.67	59.79*	634.18	634.18
Currier Hall	3,908.50	6,048.02	46,377.64	56,334.16	56,334.16
Currier Hall Annex	265.03*	788.74	3,308.39	3,832.10	3,832.10
Eastlawn Office Service	.....	74.05	93.84	167.89	167.89
32 E. Bloomington	.....	67.69	2,834.92	2,902 61	2,902.61
5 Fairchild	217.15	228.83	2,351.32	2,797.30	2,797.30
707 N. Dubuque	201.47	178.57	166.25	546.29	546.29
8 E. Bloomingtou	271.63	30.00	34.00	335.63	335.63
12 E. Bloomington	344.92	163.09	1,638.63	2,146.64	2,146.64
416 Melrose Avenue	.....	16.49	1,645.14	1,661.63	1,661.63
Chesley House	.....	50	2,184.22	2,184.72	2,184.72
Coast House	41.30	102.65	2,369.63	2,513.58	2,513.58
Dean House	32.99*	134.05	214.22	315.28	315.28
9 Fairchild House	.....	12.00	1,025.63	1,037.63	1,037.63
East Hall Office Services	107.63	261.96	188.27*	181.32	181.32
Jefferson House	.....	.....	20.22	20.22	20.22

†U. S. Treasury Certificates of Indebtedness.
*Indicates deduction.

B-3

EDUCATIONAL ACTIVITIES STORES, SERVICE, AND FUNDS

June 30, 1944

Cash Balance June 30, 1944	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
$ 42,949.38	$128,624.28	$175,000.00†	$346,573.66	$ 48,725 29	$ 4,177.38	$ 595.51	$293,075.48
23,928.72*	...	63,190.65	39,261.93	13,690.32	...	...	25,571.61
12,701.48	18,524.39	35,000.00†	66,225.87	1,527.55	286.65	...	64,411.67
1,474.31*	2,024.71	...	550.40	550.40	...	...	...
8,799.10	...	...	8,799.10	902.70	...	...	7,896.40
20,109.37	...	...	20,109.37	9.00	...	...	20,100.37
.24	...	...	.24	...	...	...	.24
3,418.42	597.56	...	4,015.98	204.40	...	...	3,811.58
1,113.14	1,778.14	10,783.96	13,675.24	704.26	...	...	12,970.98
1,111.12*	...	...	1,111.12*	16.00	...	...	1,127.12*
1,554.88	...	...	1,554.88	100.48	...	...	1,454.40
...	...	...	...	...	...	...	...
14,640.96	...	...	14,640.96	5,125.27	...	...	9,515.69
(78,772.82)	(151,549.08)	(283,974.61)	(514,296.51)	(71,555.67)	(4,464.03)	(595.51)	(437,681.30)
42,021.45	...	...	42,021.45	1,321.43	...	...	40,700.02
256.45*	...	...	256.45*	...	...	...	256.45*
10,541.00*	10,541.00	...	...	...	...	...	...
1,035.67	...	...	1,035.67	1,035.67	...	...	...
23,277.49	...	...	23,277.49	...	...	23,277.49	...
152.41			152.41	...	152.41	...	...
414.76	...	...	414.76	...	...	414.76	...
(56,104.33)	(10,541.00)	...	(66,645.33)	(2,357.10)	(152.41)	(23,692.25)	(40,443.57)
...	...	...	...	...	...	...	...
75.00	...	...	75.00	75.00	...	...	...
38.78	...	...	38.78	38.78	...	...	...
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Schedule B-3

Account	Cash Balance July 1, 1943	Cash Receipts	Intramural Credits	Total Credits	Disbursements
The Manse	.....	.....	958.61	958.61	958.61
Russell House	.....	10.00	1,076.30	1,086.30	1,086.30
Wilson House	.....	.....	156.27	156.27	156.27
Phi Kappa Psi House	.....	3.26	1,264.51	1,267.77	1,267.77
Gables	.....	.....	142.27	142.27	142.27
Subtotal	(4,971.74)	(41,389.03)	(61,247.95)	(107,608.72)	(107,494.94)
3. Dining Service Operation					
Quadrangle Canteen	811.11	81,992.88	1,401.60*	81,402.39	81,402.39
Hillcrest Canteen	812.00*	2,842.90	142.67	2,173.57	2,173.57
Currier Hall Dining	5,850.27	6,215.27	109,622.97	121,688.51	122,249.54
High School Cafeteria	.....	3,091.30	468.74*	2,622.56	2,622.56
Iowa Union Lobby	.....	4,494.90	2,096.43*	2,398.47	2,404.30
Iowa Union Fountain	99.24	46,220.14	3,615.50*	42,703.88	43,868.24
Currier Hall Soda Shop	13.76*	12,380.51	3,610.03*	8,756.72	8,887.27
Eastlawn Dining Room	31.79*	.....	32.61*	64.40*	64.40*
Subtotal	(5,903.07)	(157,237.90)	(98,540.73)	(261,681.70)	(263,543.47)
4. Iowa Union House Operation					
Lounge Room	5,037.85	1,241.10	5,193.00	11,471.95	4,466.62
Union Fund	3,163.63	822.50	32,393.48	36,379.61	695.84
Subtotal	(8,201.48)	(2,063.60)	(37,586.48)	(47,851.56)	(5,162.46)
5. Other Enterprises					
Tenant Properties	5,324.02	2,875.00	3,970.00	12,169.02	12,741.89
Subtotal	(5,324.02)	(2,875.00)	(3,970.00)	(12,169.02)	(12,741.89)
6. Unites States Naval Av ation Pre-Flight School					
Rentals	3,266.81	.....	30,543.89*	27,277.08*	.....
Quadrangle House Operation	.....	.....	75,429.76	75,429.76	75,429.76
Hillcrest House Operation	.....	53.49	62,118.04	62,171.53	62,171.53
U. S. Navy Commission-Account Alterations and Equipment	7,672.47*	3,605.31	.....	4,067.16*	26,592.89
Quadrangle Galley and Mess	5,216.84	2,295.39	486,684.34	494,196.57	491,276.13
Hillcrest Galley and Mess	2,131.13	31,711.63	345,553.77	379,396.53	378,871.39
Due University for Current Operations	90,387.03*	1,160,759.38	.....	1,070,372.35	1,145,283.10
Classroom Building Operation	.....	.....	9,155.38	9,155.38	9,155.38
Field House Operation	.....	.....	65,641.02	65,641.02	65,641.02
Drill and Recreation Area	.....	.....	14,028.78	14,028.78	14,028.78
Field House Deprec-i ation and Rental Reserve	14,874.87	.....	25,170.14	40,045.01	17,857.41
Officers Quarters†	.....	1,719.02	10,326.75	12,045.77	12,045.77
House and Athletic Laundry	5,881.59	.....	27,831.18	33,712.77	33,712.77
C.A.A. Messing	.....	.....	32,976.27	32,976.27	31,331.26
C.A.A. Housing	.....	.....	26,293.31	26,293.31	26,293.31
Subtotal	(66,688.26*)	(1,200,144.22)	(1,150,664.85)	(2,284,120.81)	(2,389,690.50)
7. U. S. Army Air Force Meteorology Program—C					
Rentals	7,378.77	.....	119,918.79	127,297.56	126,172.58
Commons House Operation	.....	207.65	12,995.91	13,203.56	13,203.56
Activation and Equip-ment	5,355.88*	18,351.33	.....	12,995.55	12,995.45
Hospitalization	.....	.....	4,542.17	4,542.17	4,542.17
Due University for Accounts Receivable	21,371.70*	190,486.84	.....	169,115.14	169,115.14
Subtotal	*(19,348.81)	(209,045.82)	(137,456.87)	(327,153.88)	(326,028.90)

†Includes following houses: 81 Riverside, 30, 26, and 20 Byington Road.
*Indicates deduction.

—Continued

Cash Balance June 30, 1944	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
(113.78)			(113.78)	(113.78)			
561.03*		2,787.77	2,226.74	2,226.74			
5.83*		27.30	21.47	21.47			
1,164.36*		1,846.37	682.01	682.01			
130.55*		291.46	160.91	160.91			
(*1,861.77)		(4,952.90)	(3,091.13)	(3,091.13)			
7,005.33			7,005.33				7,005.33
35,683.77	264.65		35,948.42				35,948.42
(42,689.10)	(264.65)		(42,953.75)				(42,953.75)
572.87*	115.33		457.54*	2.00			459.54*
(*572.87)	(115.33)		(*457.54)	(2.00)			(* 459.54)
27,277.08*			27,277.08*		27,277.08*		
30,660.05*	30,660.05						
2,920.44		3,661.51	6,581.95	6,581.95			
525.14		3,549.52	...4,074.66	4,074.66			
74,910.75*	74,910.75						
22,187.60			22,187.60				22,187.60
1,645.01			1,645.01	607.42	1,037.59		
(*105,569.69)	(105,570.80)	(7,211.03)	(7,212.14)	(11,264.03)	(26,239.49*		(22,187.60)
1,124.98			1,124.98		1,124.98		
(1,124.98)			(1,124.98)		(1,124.98)		

Schedule B-3

Account	Cash Balance July 1, 1943	Cash Receipts	Intramural Credits	Total Credits	Disbursements
8. U. S. Army Air Force Meteorology Program—B					
Housing and Instructional Control	777.88	.....	74,611.27	75,389.15	75,389.15
East Hall	.....	.....	5,836.47	5,836.47	5,836.47
Phi Kappa Psi	.....	.....	2,570.70	2,570.70	2,570.70
Hospitalization	.....	.....	3,374.31	3,374.31	3,374.31
Gables House	.....	.....	56.15	56.15	56.15
Activation and Equipment	5,772.46*	15,870.66	.....	10,098.20	10,098.20
Due University for Accounts Receivable	23,422.18*	131,362.48	.....	107,940.30	107,940.30
Sub-total	(*28,416.76)	(147,233.14)	(86,448.90)	(205,265.28)	(205,265.28)
9. Army Specialized Training Program—Basic Engineers					
Housing and Instructional Control	20,365.21	1,437.36	190,848.31	212,650.88	154,900.09
Fraternity Administration	1,148.18	23.52	5,615.42	6,787.12	3,093.26
Activation and Equipment	5,429.82*	22,794.46	2,793.00	20,157.64	20,157.64
Hospitalization	.....	.....	8,188.15	8,188.15	8,188.15
Due University for Current Operation	103,467.23*	395,721.94	586.05	292,840.76	293,237.42
Phi Kappa Sigma House	.....	4.40	2,984.94	2,989.34	2,989.34
Phi Gamma Delta House	.....	4.30	3,374.02	3,378.32	3,378.32
Alpha Tau Omega House	.....	33.52	3,323.75	3,357.27	3,357.27
Delta Upsilon House	.....	5.70	3,032.11	3,037.81	3,037.81
Sigma Nu House	.....	9.80	3,777.26	3,787.06	3,787.06
Theta Xi House	.....	7.23	3,491.26	3,498.49	3,498.49
Phi Delta Theta House	.....	6.40	3,345.39	3,351.79	3,351.79
Beta Theta Pi House	.....	6.78	3,723.87	3,730.65	3,730.65
Sigma Chi House	.....	1.20	297.98	299.18	299.18
Delta Chi House	.....	.60	245.37	245.97	245.97
Sut-total	*(87,383.66)	(420.057.21)	(235,626.88)	(568.300.43)	(507,252.44)
10. R. O. T. C. Training Program Housing and Instructional Control	158.73	.....	1,379.55	1,538.28	960.34
Gables House Operation	.....	.67	960.34	961.01	961.01
Hospitalization	.....	.....	259.17	259.17	259.17
Due University for Accounts Receibvale	3,904.71*	6,759.42	.....	2,854.71	2,854.71
Sub-total	(*3,745.98)	(6,760.09)	(2.599.06)	(5,613.17)	5(.035.23)
11. U. S. Army Special Training—Advanced Engineering					
Housing and Instructional Control	.....	.....	138,842.35	138,842.35	107.659.74
Medical Service	.....	.....	4,685.00	4,685.00	4,685.00.
Due University for Accounts Receivable	.....	171,688.93	.....	171,688.93	199,437.26
Activation and Equipment	.....	7,337.89	.....	7,337.89	7,337.89
Triangle House Operation	.....	17.00	3,128.91	3,145.91	3,145.91
Sigma Phi Epsilon Operation	.....	3.60	3,030.77	3,034.37	3,034.37
Pi Kappa Alpha Operation	.....	.....	2,490.55	2,490.55	2,490.55
Delta Tau Delta Operation	.....	3.97	3,247.27	3,251.24	3,251.24
Sub-total	.....	(179,051.39)	(155,424.85)	(334,476.24)	(331,041 96)
12. U. S. Army Special Training—Area and Language					
Housing and Instructional Control	.....	.....	118,801.61	118,801.61	97,189.43
Medical Service	.....	.....	4,770.00	4,770.00	4,770.00
Due University for Accounts Recievable	.....	177,649.06	.....	177,649.06	178,691.91
Activation and Equipment	.....	11,565.22	.....	11,565.22	12,018.26
Howard House Operation	.....	.....	1,968.14	1,968.14	1,968.14
Phi Epsilon Pi House Operation	.....	.....	3,224.27	3,224.27	3,224.27

*Indicates Deduction.

—Continued

Cash Balance June 30, 1944	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
....$	....$	....$	....$	....$	....$	....$	....
....	....	....	....	....	....	....	....
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....	....	....	....	....	....	....	....
57,750.79	....	....	57,750.79	....	57,750.79	....	....
3,693.86	....	....	3,693.86	....	3,693.86	....	....
....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....
396.66*	396.66	....	....	....	....	....	....
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(61,047.99)	(396.66)	....	(61,444.65)	....	(61,444.65)	....	....
577.94	....	....	577.94	....	577.94	....	....
....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....
(577.94)	....	....	(577.94)	....	(577.94)	....	....
....	....	....	....	....	....	....	....
31,182.61	....	....	31,182.61	....	31,182.61	....	....
....	....	....	....	....	....	....	....
27,748.33*	27,748.33	....	....	....	....	....	....
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....	....	....	....	....	....	....	....
(3,434.28)	(27,748.33)	....	(31,182.61)	....	(31,182.61)	....	....
21,612.18	....	....	21,612.18	....	21,612.18	....	....
....	....	....	....	....	....	....	....
1,042.85*	1,042.85	....	....	....	....	....	....
453.04*	453.04	....	....	....	....	....	....
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....	....	....	....	....	....	....	....

Schedule B-3

Account	Cash Balance July 1, 1943	Cash Receipts	Intramural Credits	Total Credits	Disbursements
Sigma Alpha Epsilon Operation	18.69*		3,629.74	3,611.05	3,611.05
Kellogg House Operation			4,675.69	4,675.69	4,675.69
Delta Chi House Operation			2,910.12	2,910.12	2,910.12
Sub-total	(*18.69)	(189,214.28)	(139,979.57)	(329,175.16)	(309,058.87)
13. U. S. Army Special Training—Psychology					
Housing and Instructional Control			36,660.38	36,660.38	27,709.81
Medical Service			1,632.60	1,632.50	1,632.50
Due University for Accounts Receivable		57,568.77		57,568.77	57,480.04
Activation and Equipment		4,613.62		4,613.62	5,112.02
Eastlawn House Operation		6.24	4,823.12	4,829.36	4,829.36
Sub-total		(62,188.63)	(43,116.00)	(105,304.63)	(96,763.73)
14. U. S. Army Special Training—Pre-Professional					
Housing and Instructional Control			20,779.22	20,779.22	21,103.47
Medical Service			1,100.00	1,100.00	1,100.00
Kellogg Operation			321.30	321.30	321.30
Due University for Accounts Receivable		22,654.56		22,654.56	36,198.01
Sub-total		(22,654.56)	(22,200.52)	(44,855.08)	(58,722.78)
15. U. S. Army Special Training—Graduate Engineering (9A)					
Housing and Instructional Control			32,505.32	32,505.32	30,174.68
Medical Service			1,197.50	1,197.50	1,197.50
Due University for Accounts Receivable		47,359.92		47,359.92	48,137.90
Gables House Operation		6.70	950.21	956.91	956.91
Sigma Chi Operation		2.20	3,119.60	3,121.80	3,121.80
Sub-total		(47,368.82)	(37,772.63)	(85,141.45)	(83,588.79)
16. U. S. Army R. O. T. C. #2					
Supplies and Books			433.38	433.38	433.38
Medical Service			352.50	352.50	352.50
Due University for Accounts Receivable		7,469.88		7,469.88	7,469.88
Housing and Instructional Control			3,285.78	3,285.78	3,201.08
Sub-total		(7,469.88)	(4,071.66)	(11,541.54)	(11,456.84)
17. U. S. Army Special Training—Reserves					
Housing and Instructional Control	$	$	$ 13,564.43	$ 13,564.43	$ 12,570.92
Medical Service			462.50	462.50	462.50
Due University for Current Operations		12,001.69		12,001.69	20,237.76
East Hall House Operation			2,987.86	2,987.86	2,987.86
Sub-total		(12,001.69)	(17,014.79)	(29,016.48)	(36,259.04)
18. U. S. Army Special Training—Special Area					
Housing and Instructional Control			7,600.97	7,600.97	6,268.69
Medical Service			332.50	332.50	332.50
Due University for Current Operations		11,600.36		11,600.36	11,784.45
Eastlawn Operation		.60	1,433.35	1,433.95	1,433.95
Sub-total		(11,600.96)	(9,366.82)	(20,967.78)	(19,819.59)
19. U. S. Army Special Training—Sound and Optics					
Housing and Instructional Control			4,004.10	4,004.10	3,940.07
Medical Service			137.50	137.50	137.50
Due University for Accounts Receivable		4,945.69		4,945.69	5,722.82
Sub-total		(4,945.69)	(4,141.60)	(9,087.29)	9,800.39)

—Continued

Cash Balance June 30, 1944	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
(20,116 29)	(1,495.89)		(21,612.18)		(21,612.18)		
8,950.57			8,950.57		8,950.57		
88.73	88.73*						
498.40*	498.40						
(8,540.90)	(409.67)		(8,950.57)		(8,950.57)		
324.25*			324.25*		324.25*		
(*13,543.45	13,543.45						
(*13,867.70)	(13.543.45)		(*324.25)		*$324.25)		
2,330.64			2,330.64		2,330.64		
777.98*	777.98						
(1,552.66)	(777.98)		(2,330.64)		(2,330.64)		
84.70			84.70		84.70		
(84.70)			(84.70)		(84.70)		
$ 993.51	$	$	$ 933.51	$	$ 933.51	$	$
8,236.07*	8,236.07						
(*7,242.56)	(8,236.07)		(993.51)		(993.51)		
1,332.28			1,332.28		1,332.28		
184.09*	184.09						
(1,148.19)	(184.09)		(1,332.28)		(1,332.28)		
64.03			64.03		64.03		
777.13*	777.13						
(*713.10)	(777.13)		(64.03)		(64.03)		

Schedule B-3

Account	Cash Balance July 1, 1943	Cash Receipts	Intramural Credits	Total Credits	Disbursements
20. U. S. Army Special Training—Medical and Dental					
Eastlawn House Operation		6.26	1,794.02	1,800.28	1,800.28
Commons House Operation		29.00	5,354.77	5,383.77	5,383.77
Dental Hospitalization			1,532.50	1,532.50	1,532.50
Due University for Current Operation Dental		33,555.33		33,555.33	52,550.13
Medical Program Supplies		1.00	13,743.90	13,744.90	13,744.90
Medical Control			4,285.95	4,285.95	5,743.29
Dental Program Supplies			22,923.85	22,923.85	23,235.35
Dental Control			1,790.74	1,790.74	1,934.80
Medical Hospitalization		4.20	5,805.00	5,809.20	5,809.20
Due University for Current Operation Medicine		140,193.22		140,193.22	159,284.89
Sub-total		(173,789.01)	(57,230.73)	(231,019.74)	(271,019.11)
21. U. S. Navy Medical and Dental					
Due University for Current Operations		79,029.31		79,029.31	79,127.01
Medical Program Supplies			6,095.21	6,095.21	6,095.21
Dental Program Supplies		10.43	10,698.64	10,709.07	10,814.07
Sub-total		(79,039.74)	(16,793.85)	(95,833.59)	(96,036.29)
22. Commons Mess—Meteorology	844.87*	1,093.06	59,106.10	59,354.29	59,354.29
23. Union Mess	1,545.79	823.92	307,638.13	310,007.84	312,170.10
Sub-total (B)	(*155,312.79)	(3,234,898.28)	(3,125,929.13)	(6,205,514.62)	(6,181,171.50)
C. Stores, Service, and Revolving Accounts					
1. Stores Departments					
General Stores	$ 235,467.02*	$ 6,929.18	$ 664,928.06	$ 436,390.22	$ 689,923.58
Physical Plant Stores	11,351.21*	59.65	28,258.07	16,966.51	30,988.52
Physical Plant Coal Inventory	27,140.01*		188,408.24	161,268.23	187,225.37
Postal Stores	1,537.46*		21,338.68	19,801.22	22,780.38
Drug Stores	9,376.37	19,990.24	54,946.75	84,313.36	7,1894.11
Sub-total	(*266,119.33)	(26,979.07)	(957,879.80)	(718,739.54)	(1,002,811.96)
2. Service Departments					
Animal Account	1,546.84		1,389.31	2,936.15	1,142.35
Drafting Bureau	304.09	268.30	772.73	1,345.12	589.95
Laundry Serivce	55,748.84	56,970.55	114,535.21	227,254.60	147.222.48
Mailing Service	684.57	1,376.08	8,831.32	10,891.97	8,799.32
Physical Plant Job System	80,998.23*	6,050.72	292,886.81	217,939.30	272,707.98
Physical Plant Jobs Overhead	3,152.35	403.88	29,617.90	33,174.13	23,960.48
Physiology-Pharmacology Shop	4,588.54	766.40	1,826.90	7,181.84	2,731.17
Printing Service	1,986.70*	6,543.40	59,226.40	63,783.10	53,340.20
Statistical Service	7,394.53	545.06	42,597.29	50,536.88	42,842.26
Sub-total	(*9,565.17)	(72,924.39)	(551,683.87)	(615,043.09)	(553,336.19)
3. Miscellaneous Revolving Accounts					
Accounts Receivable Advances	1,978.12*	33,921.15	105.82	32,048.85	33,583.77
Iowa Annotations on the Conflict of Laws	140.69*	13.50		127.19*	
Law Revolving Book	847.63	78.15		925.78	74.27
Materials Testing Laboratory	149.86	29.00		178.86	22.40
Sub-total	(*1,121.32)	(34,041.80)	(105.82)	(33,026.30)	(33,680.44)
Sub-total (C)	(*276,805.82)	(133,945.26)	(1,509,669.49)	(1,366,808.93)	(1,589,828.59)
D. Revolving Advanced Fund	236,363.00*	1,820.00		234,543.00*	70,820.00
Total (A-D, inclusive)	$ 458,459.15*	$5,348,320.32	$4,821,573.48	$9,711,434.65	$10,136,701.37
Revolving Advanced Fund	236,363.00	70,820.00		307,183.00	1,820.00
Grand Total	$ 222,096.15*	$5,419,140.32	$4,821,573.48	$10,018,617.65	$10,138,521.37

*Indicates deduction.

—Continued

Cash Balance June 30, 1944	Accounts Receivable	Inventories	Totals	Reserve for Commitments	Deposit Liability	Unearned Income	Net Total
18,994.80*	18,329.22		665.58*		665.58*		
1,457.34*			1,457.34*	194.26	1,651.60*		
311.50*			311.50*				311.50*
144.06*			144.06*	70.39	214.45*		
19,091.67*	19,506.98		415.31		415.31		
(*39,999.37)	(37,836.20)		(*2,163.17)	(264.65)	(*2,116.32)		(*311.50)
97.70*	97.70						
105.00*			105 00*				105.00*
(*202.70)	(97.70)		(*105.00)				(*105.00)
2,162.26*		3,106.27	944.01	944.01			
(24,343.12)	(207.994.95)	(15,270.20)	(247,608.27)	(18,036.70)	(101,170.44)	(23,692.25)	(104,708.88)
$253,533.36*	$ 886.35	$273,418.07	$ 20,771.06	$ 3,462.74	$	$	$ 17,308.32
14,022.01*		52,948.45	38,926.44	846.38			38,080.06
25,957.14*		25,957.14					
2,979.16*		2,979.16					
12,419.25	9.82	36,903.05	49,332.12	1,388.07			47,944.05
(*284,072.42)	(896.17)	(392,205.87)	(109,029.62)	(5,697.19)			(103,332.43)
1,793.80		100.23	1,894.03				1,894.03
755.17	2.60	20,15	779.92				777.92
80,032.12			80,032.12	623.00			79,409.12
2,092.65	503.85	759.06	3,355.56	243.00			3,112.56
54,768.68*	922.84	53,845.84					
9,213.65	83.98		9,297.63				9,297.63
4,450.67		265.79	4,716.46				4,716.46
10,442.90	472 28	7,178.69	18,093.87	137.06			17,956.81
7,694.62	1.76	12,451.44	20,147.82	1,526.80			18,621.02
(61,706.90)	(1,987.31)	(74,621.20)	(138,315.41)	(2,529.86)			(135,785.55)
1,534.92*	1,534.92						
127.19*		127.19					
851.51		2,667.85	3,519.36				3,519.36
156.46			156.46				156.46
(*654.14)	(1,534.92)	(2,795.04)	(3,675.82)				(3,675.82)
(*223,019.66)	(4,418.40)	(469,622.11)	(251,020.85)	(8,227.05)			(242,793.80)
305,363.00*			305,363.00*				305,363.00*
$425,266.72*	$363,962.43	$768,866.92	$707,562.63	$ 97,819.42	$105,634.47	,$24,287.76	$479,820.98
305,363.00			305,363.00				305,363.00
$119,903.72*	$363,962.43	$768,866.92	1,012,925.63	$ 97,819.42	$105,634.47	$ 24,287.76	$785,183.98

Schedule B-3a

UNIVERSITY HOSPITAL

BALANCE SHEET

As of June 30, 1944

ASSETS

LIABILITIES AND WORKING RESERVE

SUMMARY OF WORKING BALANCE

Cash (Schedule B-3)			
Current Cash Account	$ 42,949.38		
Stores Cash Account	39,928.72*$	19,020.66	
Due from State Comptroller (Schedule F-1)			
For Indigent Patients		83,333.33	
For Excess Quota Indigent Patients			
Paid by Counties	779.62		
Paid by F.E.R.A.	3,457.66	4,237.28	$ 106,591.27
United States of America Certificate of Indebtedness			175,000.00
Cash Working Advance from University Treasurer			3,500.00
Due from United States Crippled Children's Fund			8,975.98
Due from U. S. C. C. Convalescent Home			550.40
Due from Psychopathic Hospital			1,279.80
Accounts Receivable Private and Cost Patients			30,247.49
Inventory of Stores			63,190.65
			$ 389,335.59
Due University Treasurer for Cash Working Advance			$ 3,500.00
Due Radiology Fee Fund			2,444.13
Liability for Unused Meal Book Coupons			595.51
Sales Tax Collections held for Transmittal to State Treasurer			22.19
Reserve for Future Repairs and Replacements			175,000.00
Reserve for Deposits and Orders Outstanding			
Deposits and Other Liabilities	$	1,711.06	
Orders Outstanding—General		48,725.29	
Orders Outstanding—Stores		13,690.32	64,126.67
Reserve for Working Balance			50,208.95
Reserve for Accounts Receivable			30,247.49
Reserve for Inventory of Stores			63,190.65
			$ 389,335.59
Working Balance Forward July 1, 1943 (Including Deposits, Orders Outstanding and Sales Tax held for Transmittal)			$ 156,542.44
Add: Excess of Income over Disbursements (Schedule B-3a)			144,720.34
			301,262.78
Deduct: Excess of Stores Purchased over Stores Charged to Expense	$	6,904.97	
Transferred to F.W.A.—For Nurses' Home		80,000.00	
Reserve for Future Repairs and Replacements		100,000.00	186,907.49
			114,357.81
Deduct: Reserve for Deposits, Orders Outstanding, and Sales Tax Collection held for Transmittal			64,148.86
Reserve for Working Balance June 30, 1944			$ 50,208.95

*Indicates deduction.

Schedule B-3a1

UNIVERSITY HOSPITAL

STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1944

RECEIPTS

Medical and Surgical Treatment of Indigent Patients (Schedule F-1)		
State Appropriation (50th G. A.)	$1,000,000.00	
State Appropriation—Salary Increase	100,000.00	
Collected from Patients through State Comptroller's Office	13.20	$1,100,013.20
Treatment of Over-Quota Indigent Patients (Schedule F-1)		
Paid by Counties	1,066.70	
Paid by Federal Government through F.E.R.A.	3,457.66	4,524.36
Income from Private and Cost Patients		483,174.37
Income from U. S. Maternal and Child Health Services		978.94
Income from U. S. Crippled Childrens' Fund		35,974.90
Reimbursement for Supplies and Service Furnished To Psychopathic Hospital		8,390.62
Income from Psychopathic Cases		9,439.79
Income from Cafeteria Operation		16,961.02
Income from U. S. Crippled Children's Convalescent Home		6,150.06
Sales Tax Collected		222.69
Student Nurses' Maintenance Fees		16,435.00
U. S. Cadet Nurses		51,054.75
U. S. Public Health Service for Nurses' Training		774.39
U. S. Navy Hospitalization		22,394.49
U. S. Army Hospitalization		17,186.43
Miscellaneous Sources		6,229.53
Total Income -To Schedule B-1)		$1,779,904.54

EXPENDITURES

	Salaries	Equipment	Other Expense	Total
Administration				
Salaries	$ 21,254.65	$.....	$.....	$ 2,1254.65
Office Equipment and General Expense	.....	1,223.87	6,266.69	7,490.56
Sub-total	(21,254.65)	1,223.87)	(6,266.69)	(28,745.21)
General				
Business Office	23,064.64	.....	.....	23,064.64
Registration and Admission	11,379.76	.....	.....	11,379.76
Quota Clerks	2,427.17	.....	.....	2,427.17
Record Room	8,839.80	.....	.....	88,839.80
Postage	.....	.....	4,156.95	4,156.95
Telephone and Telegraph	7,200.36	.....	16,138.00	23,338.36
Stores and Supplies	8,322.01	.....	.....	8,322.01
Printing	.....	.....	11,002.05	11,002.05
Statistical Service	.....	.....	8,059.13	8,059.13
Freight and Express	.....	.....	2,121.24	2,121.24
Social Service	27,414.62	.....	19.20	27,433.82
Local Transportation	.....	.....	109.20	109.20
Travel Administration Officers	.....	.....	265.74	265.74
Hostess	2,224.15	.....	.....	2,224.15
Field Representative	.....	.....	37.98	37.98
Clinical Secretaries	8,757.82	.....	.....	8,757.82
Sub-total	(99,630.33)	.....	(41,909.49)	(141,539.82)

Schedule B-3a1—Continued

	Salaries	Equipment	Other Expense	Total
Maintenance				
Plant Maintenance and Alterations	$ 6,657.54	$.....	$ 36,268.93	$ 42,926.47
Electricity, Heat, Water and Gas	.....	.....	66,373.31	66,373.31
Elevator Maintenance	.....	.....	4,284.00	4,284.00
Sewer Rental	.....	.....	2,623.66	2,623.66
Sub-total	(6,657.54)	.....	(109,549.90)	(116,207.44)
Nursing and Professional Care				
Diagnostic and Therapeutic Expense	.....	3,568.44	27,753.49	31,321.93
Nursing Care	226,773.33	86.86	14,595.14	241,455.33
Surgical Dressing and Bandage Room	2,295.38	.....	19,978.44	22,273.82
Oxygen Therapy	.....	.....	10,427.49	10,427.49
Anaesthesia	15,132.33	.....	5,509.36	20,641.69
Blood Donors	.....	.....	4,991.20	4,991.20
Drugs and Pharmaceuticals	.....	.....	46,372.59	46,372.59
Friedman's Tests	.....	.....	489.31	489.31
Interns and Physicians	25,433.86	.....	.....	25,433.86
Barbers	3,950.00	.....	.....	3,950.00
Ophthalmology Technician	630.00	.....	.....	630.00
Physiotherapy	15,263.39	.....	.....	15,263.39
Sub-total	(289,478.29)	(3,655.30)	(130,117.02)	(423,250.61)
Nutrition				
Foodstuffs	.....	.....	270,929.69	270,929.69
General Nutrition	123,885.06	720.20	14,649.64	139,254.90
Pasteurizing Plant	4,647.17	68.60	1,591.04	6,306.81
Sub-total	(128,532.23)	(788.80)	(287,170.37)	(416,491.40)
Housekeeping				
General Housekeeping	98,424.15	365.59	19,328.74	118,118.48
Household Furnishings	.....	2,677.98	2,808.62	5,486.60
Textiles and Sewing Room	.....	.....	5,239.03	5,239.03
Bedding Supplies	.....	.....	8,026.40	8,026.40
Professional Staff Wearing Appearal	.....	.....	2,956.56	2,956.56
Patients' Wearing Apparel	.....	.....	3,510.78	3,510.78
Laundry	.....	.....	60,148.06	60,148.06
Sub-total	(98,424.15)	(3,043.57)	(102,018.19)	(203,485.91)
Auxiliary Departments				
Radiology	$ 22,590.75	$ 2,686.00	$ 26,479.12	$ 51,755.87
Brace Shop	14,738.11	17.40	5,172.82	19,928.33
Preventive Medicine, Hygiene and Bacteriology	7,490.96	.....	1,000.00	8,490.96
Occupational Therapy	1,383.47	62.50	157.85	1,603.82
Pathology Laboratory	6,819.94	.....	900.00	7,719.94
Tumor Clinic	2,419.38	.....	.....	2,419.38
Allergy Clinic	1,545.07	.....	.....	1,545.07
Blood Laboratory	7,117.96	.....	.....	7,117.96
Intravenous Laboratory	1,538.62	.....	.....	1,538.62
Pathological Chemistry, Electrocardiograph and Basal Metabolism	8,398.90	.....	.....	8,398.90
Psychological Tests	674.11	.....	.....	674.11
Central Laboratory	5,335.63	.....	.....	5,335.63
Sub-total	(80,052.90)	(2,765.90)	(33,709.79)	(116,528.59)
Non-Professional and Miscellaneous				
Library	1,691.76	.....	135.43	1,827.19
Perkins School	1,928.87	.....	29.08	1,957.95
Photographs	.....	.....	615.70	615.70
Corrective Apparatus, Orthopedic	.....	.....	4,754.08	4,754.08
Corrective Apparatus, General	.....	.....	4,117.36	4,117.36
Corrective Apparatus, Eye	.....	.....	3,295.90	3,295.90
Federal Nurses' Training	.....	.....	4,100.38	4,100.38
Other Expense	.....	.....	2,451.58	2,451.58
Sub-total	(3,620.63)	.....	(19,499.51)	(23,120.14)

Schedule B-3a1—Continued

	Salaries	Equipment	Other Expense	Total	
Non-Operating					
Transportation					
Hospital Car	57,977.68		53,486.01	111,463.69	
Other			14,778.00	14,778.00	
Out-Patients' Hotel and Taxi			786.45	786.45	
Refunds to Patients			18,661.91	18,661.91	
Examination Fees for Referring Physicians			19,952.00	19,952.00	
Sales Tax Transmitted to State Treasurer			173.03	173.03	
Sub-total	(57,977.68)		(107,837.40)	(165,815.08)	
Grand total Expenditures (To Schedule B-2)	$ 785,628.40	$ 11,477.44	$ 838,078.36	$1,635,184.20	
Total Disbursements					$1,635,184.20
Excess of Income over Disbursements					$ 144,720.34

Schedule B-3a2

UNITED STATES CRIPPLED CHILDREN'S CONVALESCENT HOME

(Operated in conjunction with University Hospital)

OPERATING STATEMENT

For Year Ended June 30, 1944

Income (To Schedule B-1)		21,579.80
Expenditures		
Office Expense	$ 56.77	
Supplies	808.45	
Repairs	642.80	
Salaries	12,539.92	
Patients' Meals, Employees' Perquisites and Garage Rent	6,150.06	
Heat, Light, Water and Sewer Rental	755.68	
Laundry	557.64	
Sundry	68.48	
Total Expenditures (To Schedule B-2)	$	21,579.80
Reconciliation:		
Unpaid Supply Orders in Process	$ 550.40	
Due from United States Crippled Children's Fund (June bills)	2,024.71*	
Debit Balance June 30, 1944	$ 1,474.31*	

*Indicates deduction.

Schedule B-3b

PSYCHOPATHIC HOSPITAL
BALANCE SHEET

As of June 30, 1944

ASSETS

Cash (Schedule B-3)	$ 12,701.48	
State Comptroller's Warrants in Process	18,000.00	$ 30,701.48
Petty Cash Advance		175.00
Investment of Reserve for Future Repairs and Replacements		35,000.00
Accounts Receivable		
Physical Therapy, Meals, and Miscellaneous	297.18	
From Counties for Transportation	227.21	524.39
		$ 66,400.87

LIABILITIES AND RESERVES

Due University Treasurer for Petty Cash Advance			$ 175.00
Reserves			
For Future Repairs and Replacements			35,000.00
For Accounts Receivable		524.39	
For Supplies and Maintenance			
Meals at University Hospital	$ 1,279.80		
Orders Outstanding	247.75		
Patients' Deposits	286.65		
General	28,887.28	30,701.48	31,225.87
			$ 66,400.87

Schedule B-3b1

PSYCHOPATHIC HOSPITAL
STATEMENT OF RECEIPTS AND EXPENDITURES

For Year Ended June 30, 1944

RECEIPTS

Balance Forward July 1, 1943		$ 38,964.08
Receipts		
State Appropriation 50th G. A. (Schedule F-1)	$ 108,000.00	
State Appropriation 50th G. A.—Salary Increase	8,000.00	
Hospital Collections	34,017.46	
Total Receipts (To Schedule B-1)		150,017.46
Total Available		$ 188,981.54

Schedule B-3b1—Continued

EXPENDITURES

	Salaries	Other Expense	Total	
Administrative Expense				
Clerical Salaries	$ 10,022.90	$	$ 10,022.90	
Telephone and Telegraph		695.53	695.53	
Office Expense		1,860.13	1,860.13	
Employees' Travel Expense		12.66	12.66	
Test Material		115.82	115.82	
Sub-total	(10,022.90)	(2,684.14)	(12,707.04)	
Departmental Expense Professional				
Medical and Nursing Supplies		2,337.21	2,337.21	
Physicians' Salaries	17,234.67		17,234.67	
Psychometrists' Salaries	1,882.62		1,882.62	
Nursing Salaries	33,797.64		33,797.64	
Social Service	8,678.52		8,678.52	
Laboratory Expense	1,843.65	41.05	1,884.70	
Games, Books, Newspapers		491.82	492.82	
Patients' Care		570.95	570.95	
Sub-total	(63,437.10)	(3,442.03)	(66,879 13)	
Departmental Expense Non Professional				
Occupational Therapy	3,505.98	1,114 64	4,620.62	
Nutrition Salaries	2,434 10		2,434 10	
Patients' and Staff Meals		16,760.39	16,760.39	
Housekeeping	7,037.89	1,434.46	8,472.35	
Textiles and Bedding		224 57	224 57	
Sub-total	(12,977.97)	(19,534.06)	(32,512 03)	
Maintenance and Service				
Sewage Disposal		108.66	108.66	
Laundry		1,448.95	1,448.95	
Heat, Light, Water, and Gas		4,792.88	4,792.88	
Freight and Express		12.93	12.93	
Insurance		182.97	182.97	
Plant Repair and Upkeep		1,694.70	1,694.70	
Equipment		326.51	326.51	
Sub-total		(8,567.60)	(8,567.60)	
Non-Operating Expenses				
Refunds		2,224.18	2,224.18	
Transportation of Patients and Escorts		390.08	390.08	
Sub-total		(2,614.26)	(2,614.26)	
Grand Total Expenditures (To Schedule B-2)	$ 86,437.97	$ 36,842.09†	$ 123,280.06	
Reserve for Maintenance			30,701 48	
Reserve for Future Repairs and Replacements			35,000.00	
Total				$ 188,981.54

†Includes Equipment carried to Schedule E-1b, ,326.51.

Schedule B-3c

UNIVERSITY EXTENSION DEPARTMENTS

OPERATING STATEMENT
(See also Schedule B-3c1)

For Year Ended June 30, 1944

	Total	Visual Instruction	Correspondence Study	Contests and Conferences	Academic Meet
Cash Balance July 1, 1943	$21,453.76	$ 3,914.55	$14,982.21	$.....	$ 2,557.00
Income (Schedule B–1)	79,863.36	15,838.30	30,240.27	230.44	33,554.35
Transfers	3,507.87	3,000.00	.....	507.87	.....
Total Available	104,824.99	22,752.85	45,222.48	738.31	36,111.35
Expended (Schedule B–2)	68,539.99	13,953.75	21,605.24	738.07	32,242.93
Transferred to Other Accounts	3,957.87	.....	3,507.87	.....	450.00
Total Disbursements	$72,497.86	13,953.75	25,113.11	738.07	32,692.93
Cash Balance June 30, 1944	$32,327.13	$ 8,799.10	$20,109.37	$ 24	$ 3,418.42
Expenditures Classified					
Office Expense	$10,583.12	$ 1,173.42	$ 1,571.85	$ 24.81	$ 7,713.04
Printing	4,045.87	96.03	329.20	131.18	3,489.46
Travel	35.97	.....	.....	35.97	.....
Salaries	6,402.50	636.42	621.00	.....	5,145.08
Part Time Wages	26,889.43	2,375.04	16,638.09	354.75	7,521.55
Supplies	11,835.99	3,346.52	102.10	159.00	8,228.37
Repairs	215.97	200.11	12.50	3.36	.....
Equipment	5,581.58	5,532.08	49.50	.....	.....
Refunds and Sundry	2,949.56	594.13	2,281.00	29.00	45.43
Total	$68,539.99	$13,953.75	$21,605.24	$ 738.07	$32,242.93

Schedule B-3c1

UNIVERSITY EXTENSION DEPARTMENTS
EDUCATIONAL RESEARCH BUREAU
OPERATING STATEMENT
For Year Ended June 30, 1944

Transfer from Academic Meet			$ 450.00
Income (Schedule B-1)			20,967.09
Total Credits			$ 21,417.09
Expenditures (Schedule B-2)			
Inventory July 1, 1943	$ 10,912.37		
Tests Purchased	15,225.62	$ 26,137.99	
Less Inventory June 30, 1944		11,857.84	
Net Cost of Tests Sold		$14,280.15	
Royalties		596.17	
Salaries and Wages		3,948.43	
Freight, Express, Postage and Office Expense		2,457.64	
Other Expense		255.79	21538.18
Net Operating Loss			$ 121.09*

COMPARATIVE BALANCE SHEET

	June 30, 1943	June 30, 1944
Cash	$ 2,179.70	$ 1,113.14
Inventory at Cost	10,378.02	10,783.96
Accounts Receivable	1,246.85	1,778.14
Total	$ 13,804.57	$13,675.24
Accounts Payable	$ 712.50	$ 704.26
Net Worth	13,092.07	12,970.98
Total	$ 13,804.57	$ 13,675.24

*Indicates debit balance.

Schedule B-3d

DRAMATIC ART LABORATORY

STATEMENT OF INCOME AND EXPENDITURES

For Year Ended June 30, 1944

	Academic Year		Summer Session	
Balance Foward July 1, 1943		$1,532.74*		$2,102.19
INCOME				
Ticket Sales	4,732.23		344.00	
Federal Tax	499.82		44.50	
Miscellaneous	51.30			
Allocations:				
From U. S. Government for Army Play	250.00			
From Tuitions	1,000.00			
From Student Activity Fees	2,562.50		893.94	
From Dramatic Arts	375.00		374.06	
Total Income (Schedule B-1)		9,470.85		1,656.50
Total Available		$7,938.11		$3,758.69
EXPENDITURES				
Salaries and Wages	2,625.00		322.00	
Royalties	570.00		100.00	
Scenery and Properties	891.96		300.29	
Costumes	539.67		461.97	
Publicity	497.06		235.41	
Programs and Office Supplies	664.10		140.36	
Books and Pictures	120.50		26.74	
Tickets and Sales Commissions	426.05		76.95	
House Management, Ushering and Ticket Taking	440.95		363.50	
Insurance	15.31			
Policing	246.98		89.04	
Federal Tax	378.34		86.00	
Refunds	1,613.00			
General	.31		1.55	
Equipment (Schedule E-1)	20.00			
Total Expenditures (Schedule B-2)		9,049.23		2,203.81
Balance June 30, 1944 (Debit Balance)		$1,111.12*		$1,554.88
Orders in Process		16.00		100.48
Net Free Balance June 30, 1944 (Debit Balance*)		$1,127.12*		$1,454.40

Schedule B-3e

UNIVERSITY DINING SERVICE OPERATION
SUMMARY OF INCOME AND EXPENDITURES

Civilian Students

For Year Ended June 30, 1944

Income (Schedule B–1)	$294,427.14
Tranfer from Iowa Memorial Union Mess for temporary messing	18,038.76
Total Credits	$312,465.90
Expenditures	
Foodstuffs	111,538.62
Office Expense	723.30
Salaries	22,882.57
Wages	45,299.96
Table Service Supplies	1,664.10
General Supplies	6,053.03
Merchandise for Resale	56,390.22
Repairs	4,951.58
Heat, Electricity, Water and Gas	6,154.63
Telephones	400.60
Laundry	1,271.78
Equipment Replacements (Schedule E–1)	468.31
Miscellaneous	214.52
Board Payments Refunded	381.11
Sales Tax Transmitted to State Treasurer	10.71
Distribution of Canteen Profits to Navy	2,876.45
Total Expenditures (Schedule B–2)	$261,281.49
Operating Profit	$ 51,184.41
Transferred to Dormitory Note and Interest Account (Schedule B–3e1)	$ 51,184.41

RECONCILIATION TO CASH BALANCE

Accounts Payable	$ 3,091.13
Deduct: Inventory	4,952.90
Debit Balance June 30, 1944	$ 1,861.77*

Schedule B-3e

UNIVERSITY DORMITORY HOUSE OPERATION
SUMMARY OF INCOME AND EXPENDITURES

For Year Ended June 30, 1944

Income	
Room Rent	$ 88,997.40
Telephone and Guest Fees	8,396.05
Dormitory Office Services	44,544.08
Student Property Insurance	550.50
Barber Shops	990.00
Total Income (Schedule B–1)	$143,478.03
Transferred from U. S. Government Administration for Fraternity House Operation	1,099.04
Total Credits	$144,577.07
Expenditures	
Office Expense	400.53
Salaries	25,387.76
Wages	9,326.19
General Supplies	3,500.75
Repairs	11,221.60
Heat, Electricity, Water and Gas	18,577.52
Telephones	11,972.81
Laundry and Dry Cleaning	20,284.93
Equipment Replacements (Schedule E–1)	1,240.60
Miscellaneous	3,748.50
Room Rent Refunded	456.70
Telephone Tolls Transmitted to U. S. Navy Pre-Flight School	1,206.04
Total Expenditures (Schedule B–2)	$107,323.93
Operating Profit	$ 37,253.14
Transferred to Dormitory Note and Interest Account (Schedule B–3e1)	$ 37,253.14

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1944	$ 113.78
Cash Balance June 30, 1944	$ 113.78

Schedule B-3e1

STATEMENT OF PRINCIPAL AND INTEREST PAYMENTS DORMITORY INDEBTEDNESS

For Year Ended June 30, 1944

Balance Forward July 1, 1943		$ 580.83
Income		
Net Income Dormitory House Operation (Schedule B–3e)	$ 37,253.14	
Net Income Dining Service Operation (Schedule B–3e)	51,184.41	
Rental of University Residence Property (Schedule B–3k)	4,419.67	
Rental of University Dormitory Property (Schedule B–3k)	62,837.91	
Transfer from Dormitory Repair and Replacement Account (Schedule B–3e2)	1,095.86	156,790.99
Total Available		$ 157,371.82
Expenditures		
Payments on Note Principal	150,000.00	
Interest	6,336.15	
Total Expenditures (To Exhibit B)		156,336.15
Cash Balance June 30, 1944 Reserved for Accrued Interest to June 30, 1944 on Dormitory Indebtedness		$ 1,035.67

STATEMENT OF DORMITORY NOTES PAYABLE

As of June 30, 1944

Total Payable July 1, 1943	$348,500.00	
Add: Notes Issued in 1943–44	89,500.00	$ 438,000.00
Less: Payments in 1943–44		150,000.00
Notes Payable June 30, 1944		$ 288,000.00

Schedule B-3e2

STATEMENT OF DORMITORY REPAIRS AND REPLACEMENT ACCOUNT

For Year Ended June 30, 1944

	Sundry Credits and Equipment Sold	Depreciation and Rental of Equipment	Other Reserves	Total
Balance July 1, 1943	$	$	$24,607.31	$ 24,607.31
Receipts				
U. S. Navy Galley and Mess		4,236.66	1,085.48*	3,151.18
U. S. Army Subsistence		3,639.19	1,555.92	5,195.11
U. S. Army and Navy Housing		13,002.00	627.64	13,629.64
U. S. Navy Canteen			232.09	232.09
W.T.S. Naval Aviation		1,024.21		1,024.21
Sundry Sales and Credits	622.84			622.84
Bedding Transferred to General Stores	2,948.40			2,948.40
Total Receipts	$ 3,571.24	$ 21,902.06	$ 25,937.48	$ 51,410.78
Expenditures				
Hillcrest Addition			3 40	
Howard House			21.33	
Iowa Memorial Union			754.23	
East Hall Dormitory			32.27	
Kellogg House			91.58	
CAA Equipment			1,291.60	
WTS Howard House			43.47	
Blankets USAM-C			3,236.00	
Sundry			26.59	
Total Expenditures (To Exhibit B)			5,500.47	
Refunds				
ASTP Bedding Returned			2,793.00	
Transfer to Dormitory Notes and Interest			1,095.86	
Total				9,389.33
Balance				$ 42,021.45

*Indicates deduction.

Schedule B-3f

IOWA MEMORIAL UNION

LOUNGE ROOM AND UNION FUND

For Year Ended June 30, 1944

	Lounge Room	Union Fund	Total
Income			
Rentals	$ 5,476.50		$ 5,476.50
Allocation from Student Activity Fees		$ 10,820.00	10,820.00
Allocation from Tuition—F.C.M. 3-26-26		7,902.33	7,902.33
Activity Fees from U. S. Meteorology C Trainees		322.50	322.50
Rental of Part of Union Building to U. S. Army		13,935.80	13,935.80
Other Income	975.60	574.30	1,549.90
Total Income (Schedule B-1)	6,452.10	33,554.93	40,007.03
Balance Forward July 1, 1943	5,019.85	3,089.33	8,109.18
Total Available	$ 11,471.95	$ 36,644.26	$ 48,116.21
Expense			
Wages	898.48		898.48
Supplies	354.59	9.45	364.04
Equipment (Schedule E-1)	30.50	51.05	81.55
Miscellaneous	76.10	2.00	78.10
Repairs	178.52	125.74	304.26
Insurance	25.64	507.60	533.24
Physical Plant Set-ups	2,902.79		2,902.79
Total Expenditures (Schedule B-2)	$ 4,466.62	$ 695.84	$ 5,162.46
Balance	$ 7,005.33	$ 35,948.42	$ 42,953.75

Schedule B-3g

RENTAL OF UNIVERSITY HOUSES

For Year Ended June 30, 1944

Balance July 1, 1943	$ 5,324.02	
Cash Receipts (Schedule B-1)	6,845.00	$ 12,169.02
Expenditures		
Salaries	500.10	
Legal Expense	197.24	
Repairs	1,490.94	
Fire and Tornado Insurance Premiums	303.62	
Heat Service	1,383.23	
Sundry Expenditures	191.76	
Total Expenses (Schedule B-2)	$ 4,066.89	
Property Purchased	8,675.00	12,741.89
Balance June 30, 1944		$ 572.87*

*Indicates debit balance.

Schedule B-3h

U. S. NAVY PRE-FLIGHT SCHOOL CONTRACT GALLEY AND MESS OPERATION

For Year Ended June 30, 1944

	Quadrangle	Hillcrest	Total
Income			
U. S. Naval Aviation Board 1943-44	$ 498,618.27	$ 300,260.48	$ 798,878.75
Officers and Enlisted Men Board	2,295.39	31,711.63	34,007.02
Total Income (Schedule B-1)	$ 500,913.66	$ 331,972.11	$ 832,885.77
Expenditures			
Salaries and Wages	102,101.56	98,073.12	200,174.68
Current Repair (Reserve)	2,374.77	3,625.23	6,000.00
Utilities	9,206.25	6,853.86	16,060.11
Laundry	1,513.04	2,133.08	3,646.12
Food Costs	352,388.73	248,242.73	600,631.46
Office Expense and Telephone	591.85	512.88	1,104.73
General Supplies	3,913.79	4,884.93	8,798.72
Equipment (Schedule E-1)	485.60		485.60
Total Expenditures (Schedule B-2)	$ 472,575.59	$ 364,325.83	$ 836,901.42
Other Charges with Credit to:			
General Fund (Schedule B-2r)			
Administrative Expense	14,177.28	10,929.77	25,107.05
Dormitory Repairs and Replacements (Schedule B-3e2)			
Depreciation—Galley and Mess Equipment	2,226.86	2,009.80	4,236.66
Total Galley and Mess Operation Costs	$ 488,979.73	$ 377,265.40	$ 866,245.13
Balance Reserve in U. S. Navy Contract Account	11,933.93	45,292.29*	33,359.36*
Total	$ 500,913.66	$ 331,972.11	$ 832,885.77

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1944	$ 6,581.95	$ 4,074.66	$ 10,656.61
Less: Inventory June 30, 1944	3,661.51	3,549.52	$ 7,211.03
Cash Balance June 30, 1944	$ 2,920.44	$ 525.14	$ 3,445.58

*Indicates deduction.

Schedule B-3j

U. S. ARMY SUBSISTENCE

For Year Ended June 30, 1944

	Iowa Memorial Union	Commons Mess	Total
Income			
Special Training Program Basic	$ 96,745.24	$	$ 96,745.24
R. O. T. C.	5,391.39		5,391.39
Meteorology C		51,106.65	51,106.65
Meteorology B	17,069.23	16,665.83	33,735.06
Advanced Engineering	55,058.65		55,058.65
Graduate Engineering (9A)	14,640.42		14,640.42
Languages	55,905.31		55,905.31
Reserves	5,642.70		5,642.70
Pre-Professional	13,060.95		13,060.95
Sound and Optics	1,632.75		1,632.75
Special Area	3,981.60		3,981.60
Medical	13,689.00		13,689.00
Dental	6,220.89		6,220.89
W.T.S. Naval Aviation	2,328.24		2,328.24
Psychology	19,459.79		19,459.79
Sub-total	(310,826.16)	(67,772.48)	(378,598.64)
Officers and Enlisted Men	162.50	1,066.74	1,229.24
Miscellaneous	664.92	36,32	701.24
Total Income (Scheduel B-1)	$ 311,653.58	$ 68,875.54	$ 380,529.12
Expenditures			
Salaries and Wages	74,946.01	17,848.16	92,794.17
Repairs	4,050.10	1,049.83	5,099.93
Utilities	6,514.72	1,789.28	8,304.00
Telephone	315.76		315.76
Laundry	2,208.69	232.33	2,441.02
Insurance	467.54		467.54
General Supplies	5,138.62	1,667.47	6,806.09
Equipment Replacement	200.99		200.99
Food Cost	184,824.23	35,434.90	220,259.13
Currier Hall	140.00		140.00
Office Expense		48.32	48.32
Total Expenditures (Schedule B-2)	(278,806.66)	(58,070.29)	(336,876.95)
Other Charges with Credit to:			
General Fund (Schedule B-2r)			
Administration	8,364.21	1,742.10	10,106.31
Dormitory Repairs and Replacements (Schedule B-3e2)			
Depreciation Equipment	3,252.42	386.77	3,639.19
Currier Hall (Schedule B-3e)			
Temporary Mess at Currier Hall	18,038.76		18,038.76
Total Messing Costs	(308,462.05)	(60,199.16)	(368,661.21)
Balance Reserved in U. S. Army Contract Account	$ 3,191.53	$ 8,676.38	$ 11,867.91

RECONCILIATION TO CASH BALANCE

Accounts Payable June 30, 1944	$ 944.01	$ 944.01
Deduct: Inventory June 30, 1944	3,106.27	3,106.27
Debit Balance June 30, 1944	$ 2,162.26	$ 2,162.26

Schedule B-3k

U. S. ARMY AND NAVY HOUSING

July 1, 1943 to June 30, 1944

Income		
U. S. Government		
Housing Costs		$ 259,889.29
Use of Facilities		83,975.32
Fraternity Rent		34,892.83
Sub-total		(378,757.44)
Other Sources		9,482.86
Total Income (Schedule B-1)		$ 388,240 30
Expenditures		
Salaries and Wages		68,270.72
Repairs		44,961.21
Utilities		77,574 94
Telephones and Office Supplies		6,458.05
Laundry		4,671 17
Fraternity Rent		33,881.98
Insurance		2,147.58
General Supplies		16,267.97
Total (Schedule B-2)		(254,233.62)
Other Charges with Credit to:		
General Fund (Schedule B-2r)		
Administration		5,393.79
Other		26.17
Dormitory Repair and Replacement (Schedule B-3e2)		
Depreciation of Equipment		13,002 00
Dormitory Notes and Interest (Schedule B-3e1)		
Rental of University Houses		4,419.67
Field House Depreciation Reserve (Schedule B-3k1)		
Depreciation of Equipment		4,776.30
Fraternity Administration (Schedule B-3k2)		
Adm nistration		1,384.10
Depreciation		4,616.00
Total Housing Costs		$ 287,851.65
Use of Facilities		
Dormitory Notes and Interest (Schedule B-3e1)		
Use of University Property		62,837.91
Field House Depreciation Reserve (Schedule B-3k1)		
Use of University Property		21,092.29
Total Use of Facilities		$ 83,930.20
Total Charges		$ 371,781.85
Balance Reserves in Contract Accounts		$ 16,458.45

Schedule B-3k1

FIELD HOUSE DEPRECIATION AND USE RESERVE

For Year Ended June 30, 1944

Balance July 1, 1943		$ 14,874.87
Receipts		
Equipment Depreciation		
Field House	$ 3,816.30	
Drill Area	960.00	
Building Depreciation		
Field House	9,919.94	
Building Use		
Field House	9,920.04	
Pro.rata of Balance of Use Allowance	1,252.31	
Repair Reserve	698.45*	25,170.14
Total		$ 40,045.01
Disbursements		
Allocation of Receipts for Use		
To Board in Control of Athletics		
For Year Ended June 30, 1944 (Exhibit B)		17,857.41
Balance June 30, 1944		$ 22,187.60

*Indicates deduction.

Schedule B-3k2

U. S. ARMY SPECIAL TRAINING PROGRAM FRATERNITY ADMINISTRATION

For Year Ended June 30, 1944

Balance Forwarded July 1, 1943		$1,148.18
Income		
Sundry Receipts of Telephone Tolls (Schedule B-1)		23.52
Transfers from Fraternity Operation Accounts		
Administration	$ 1,384.10	
Depreciation	4,616.00	
	6,000.10	
Deduct:Repair Reserve on Fraternity House Operation	384.68	5,615.42
Total Credits		$ 6,787.12

Expenditures

House	Repairs†	Other	Total	
Phi Kappa Sigma	$ 86.23	$ 2.66	$ 88.89	
Phi Gamma Delta	393.00	4.40	397.40	
Alpha Tau Omega	205.71		205.71	
Delta Upsilon	265.57	4.77	270.34	
Sigma Nu	310.77	.73	311.50	
Theta Xi	293.93	6.42	300.35	
Ph Delta Theta	291.82	.41	292.23	
Beta Theta Pi	151.83	.07	151.90	
Sigma Chi	144.93	.06	144.99	
Delta Chi	210.95	7.82	218.77	
Sigma Alpha Epsilon	521.01		521.01	
Phi Epsilon Pi	156.17		165.17	
Phi Kappa Alpha		25.00	25.00	
Total (Schedule B-2)	$ 3,040.92	$ 52.34	$ 3,093.26	$ 3,093.26
Balance June 30, 1944				$ 3,693.86

†Repairs in excess of amount allowed by U. S. Army as direct expenditures under U. S. Army Contracts.

Schedule B-3m

U. S. ARMY MEDICAL SERVICE

For Year Ended June 30, 1944

	Total
Income	
U. S. Army	$ 44,648.43
Sundry	4.20
Total Income (Seehdule B-1)	$ 44,652.63
Expenditures	
Hospitalization	16,846.15
Drugs	1,099.57
Dental	274.80
Glasses	992.47
Ambulance Service	9.00
Salaries and Wages	245.00
Laundry	56.18
Other	61.73
Total Expenditures (Schedule B-2)	$ 19,584.90
Other Charges with Credit to General Operating Fund:	
Reimbursement for part of cost of operating Student Health Department (Schedule B-2r)	18,790.60
Total Charges	$ 38,375.50
Balance Reserved in U. S. Army Contract Account	$ 6,277.13

Schedule B-3n

U. S. ARMY AND NAVY
ACTIVATION AND COMMISSIONING COSTS

For Year Ended June 30, 1944

Income		
Received from U. S. Army and Navy	$ 92,378.18	
Deduct Overhead to Operating Fund	3,740.85	$ 88,637.33
Received fro mOther Sources		2,890.71
Total Income (Schedule B-1)		$ 91,528.04
Expenditures (Schedule B-2)	90,571.50	
Balance Reserved in U. S. Army Contract Account	956.54	$ 91,528.04

Schedule B-3p

U. S. ARMY AND NAVY
STUDENT SUPPLIES AND BOOKS

For Year Ended June 30, 1944

	Income			Expenditures (Schedule B-2)	Balance June 30, 1944
	U. S. Gov't	Sundry	Total (Schedule B-1)		
U. S. Army A.S.T.P.					
R. O. T. C. #2	$ 577.46		$ 577.46	$ 433.38	$ 144.08
Medical	13,743.90	1.00	13,744.90	13,744.90	
Dental	22,923.85		22,923.85	23,235.35	311.50*
U. S. Navy					
Medical	6,095.21		6,095.21	6,095.21	
Dental	10,698.64	10.43	10,709.07	10,814.07	105.00*
	$ 54,039.06	$ 11.43	$ 54,050.49	$ 54,322.91	$ 272.42*

*Indicates deduction.

Schedule B-3q

SUMMARY OF STORES DEPARTMENT OPERATIONS

For Year Ended June 30, 1944

(For Statement of Cash Transactions see Schedule B-3)

	Total	General Stores	Physical Plant Stores	Physical Plant Coal Stores	Postal Stores	Drug Stores
Inventories July 1, 1943	$ 375,987.18	$ 266,640.69	$ 46,797.41	$ 27,140.01	$ 1,537.46	$ 33,871.61
Purchases and Expense	995,470.10	682,608.72	30,961.52	187,225.37	22,780.38	71,894.11
Adjustment to Balance to Inventory June 30, 1944	806.44	6,550.49*	2,660.86			4,696.07
Total	$ 1,372,263.72	$ 942,698.92	$ 80,419.79	$ 214,365.38	$ 24,317.84	$ 110,461.79
Less Stock Issued to Departments	984,588.87	671,857.24	28,317.72	188,408.24	21,338.68	74,936.99
Inventories June 30, 1944	$ 387,404.85	$ 270,841.68	$ 52,102.07	$ 25,957.14	$ 2,979.16	$ 35,524.80
Analysis of Expenditures						
Salaries	$ 32,242.94	$ 21,860.34				$ 10,382.60
Wages	17,606.93	16,305.98	539.73			761.22
Office Expense	9,559.20	3,816.71	1,321.42	3,628.59		792.48
Supplies	924,930.69	630,028.06	29,099.37	183,596.78	22,780.38	59,426.10
Repairs	8,179.43	8,087.38	1.00			91.05
Heat, Light and Water	1,872.53	1,872.53				
Sundry	1,078.38	637.72				440.66
Purchases and Expense	(995,470.10)	(682,608.72)	(30,961.52)	(187,225.37)	(22,780.38)	(71,894.11)
Equipment and Improvements (To Schedule E-1)	7,341.86	7,314.86	27.00			
Total Expenditures	$ 1,002,811.96	$ 689,923.58	$ 30,988.52	$ 187,225.37	$ 22,780.38	$ 71,894.11

SUMMARY OF BALANCES

July 1, 1943						
Inventories:						
Stock	$ 379,877.59	$ 269,473.79	$ 47,409.59	$ 27,140.01	$ 1,537.46	$ 34,316.74
Accounts Receivable	731.91	680.50				51.41
Accounts Payable	4,622.32*	3,513.60*	612.18*			496.54*
Net Inventories	(375,987.18)	(266,640.69)	(46,797.41)	(27,140.01)	(1,537.46)	(33,871.61)
Cash Balance (Overdraft*)	266,119.33*	235,467.02*	11,351.21*	27,140.01*	1,537.46*	9,376.37
Total	$ 109,867.85	$ 31,173.67	$ 35,446.20			$ 43,247.98
Inventories:						
Stock	$ 392,205.87	$ 273,418.07	52,948.45	$ 25,957.14	$ 2,979.16	$ 36,903.05
Accounts Receivable	896.17	886.35				9.82
Accounts Payable	5,697.19*	3,462.74*	846.38*			1,388.07*
Net Inventories	(387,404.85)	(270,841.68)	(52,102.07)	25,957.14))	(2,979.16)	(35,524.80)
Cash Balance (Overdraft*)	284,072.42*	253,533.36*	14,022.01*	25,957.14*	2,979.16*	12,419.25
Total	$ 103,332.43	$ 17,308.32	$ 38,080.06			$ 47,944.05
Net Income (Loss*) after Capital Deductions	6,535.42*	13,865.35*	2,633.86			4,696.07
Capital Expenditures and Transfers	7,341.86	7,314.86	27.00			
Net Increase (Decrease*) in Stores Accounts	$ 806.44	$ 6,550.49*	$ 2,660.86			$ 4,696.07

*Indicates deduction.

Schedule B-3q—Continued

ANALYSIS OF EXPENDITURES, STORES DEPARTMENT OPERATIONS

Salaries	$ 24,800.69	$ 66.00	$	$ 5,100.00	$ 2,898.15	$ 3,823.23	$ 2,500.00	$ 4,453.31	$ 5,960.00
Wages	234,904.66	.....	416.00	76,835.41	4,669.21	116,518.75	.....	19,759.36	16,705.93
Office Expense	23,391.77	8.00	41.11	4,001.13	327.78	4,648.67	41.43	944.05	13,379.60
Supplies	224,940.71	968.98	123.89	21,894.66	542.38	167,909.38	181.74	26,995.97	6,323.71
Repairs	10,638.79	99.37	8.95	5,603.86	352.55	3,767.14	8.00	339.40	459.52
Heat, Light, Water and Gas	13,696.38	.....	.....	13,141.26	.....	.....	.....	555.12	.....
Other Expense	14,599.26	.....	.....	14,337.43	9.25	1.29	.....	251.29	.....
Sub-total	(546,972 26)	(1,142.35)	(589.95)	(140,913.75)	(8,799.32)	(296,668.46)	(2,731.17)	(53,298.50)	(42,828.76)
Equipment and Building Improvements (Schedule E-1)	6,363.93	.....	.....	6,308.73	.....	.....	.....	41.70	13.50
Total Expenditures	$ 553,336.19	$ 1,142.35	$ 589.95	$ 147,222.48	$ 8,799.32	$ 296,668.46	$ 2,731.17	$ 53,340.20	$ 42,842.26

•Deduction or debit balance.

Schedule B-3r

SUMMARY OF SERVICE DEPARTMENT OPERATIONS

For Year Ended June 30, 1944

(For Statement of Cash Transactions see Schedule B-3)

	Total	Animal Account	Drafting Bureau	Laundry Service	Mailing Service	Physical Plant Jobs	Physiology-Pharmacology Shop	Printing Service	Statistical Service
Jobs in Process or Credit Balance July 1, 1943	$ 9,565.17*	$ 1,546.84	$ 304.09	$ 55,748.84	$ 684.57	$ 77,845.88*	$ 4,588.54	$ 1,986.70*	$ 7,394.53
Jobs Closed or Service Rendered	624,608.26	1,389.31	1,041.03	171,505.76	10,207.40	328,959.31	2,593.30	65,769.80	43,142.35
	(615,043.09)	(2,936.15)	(1,345.12)	(227,254.60)	(10,891.97)	(251,113.43)	(7,181.84)	63,783.10))	(50,536.88)
Expenditures	553,336.19	1,142.35	589.95	147,222,48	8,799.32	296,668.46	2,731.17	53,340.20	42,842.26
Jobs in Process or Credit Balance June 30, 1944	61,706.90	1,793.80	755.17	80,032.12	2,092.65	45,555.03*	4,450.67	10,442.90	7,694.62
Inventory and Other Assets	74,621 20	100.23	20.15	.....	759.06	53,845.84	265.79	7,178.69	12,451.44
Accounts Receivab'e	1,987.31	.....	2.60	.....	503.85	1,006.82	.....	472.28	1.76
Less Commitments in Process	2,529.86*	.....	.....	623.00*	243.00*	.....	.....	137.06*	1,526.80*
Total Working Balance (Schedule B-3)	$ 135.785.55	$ 1,894.03	$ 777.92	$ 79,409.12	$ 3,112.56	$ 9,297.63	$ 4,716.46	$ 17,956.81	$ 18,621.02

Schedule

STATEMENT OF CURRENT

For Year Ended

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
A. Endowment Income				
1. For Educational and General Purposes				
Rockefeller and General Education Board Medical Research				
Control Account	$ 38,439.57	$	$	$ 860.48
Anatomy Research				989.27
Bacteriology Research	214.20			1,004.71
Ophthalmology Research	39.20			826.58
Orthopedic Surgery Research	42.40			794.82
Pathology Research	296.00			769.11
Pharmacology Research	44.75			189.66
Urology Research	21.00			.89
Dermatology and Syphilogy Research				348.00
Otolaryngology Research				500.00
Sub-total Medical Research	(39,097.12)			(6,283.52)
Mark Ranney Memorial Fund	3,043.92			2,604.70
Parents' Institute, Inc. Dividend for Child Welfare	23,149.28		6,750.00	
A. O. Thomas Memorial				14.03
Total Educational and General (A-1)	(65,290.32)		(6,750.00)	(8,902.25)
2. For Non-Educational Purposes				
a. Schoolarships, Fellowships and Prizes				
William Jennings Bryan Prize for Student essays on the Science of Government	43.43			7.80
A. Whitney Carr Scholarship	922.80			1,560.87
Frederick C. Denkman Law Scholarships	98.85			156.10
John F. Dillon Law Scholarships and Law Review prizes	42 61		409.00	
Ernest R. Johnson and John Hamilton Johnson Annual Memorial Prizes to two highest ranking seniors in Liberal Arts; and to three juniors in Journalism writing best news stories	48.47		70.00	13.11
William Gardiner Hammond Law Scholarship	27 65			78.05
John P. Laffey Law Scholarship	.52		504.00	
Samuel L. Lefevre Memorial Prize for excellence in Freshman Declamation	2.43*			15.61
Frank O. Lowden Northern Oratorical League Prizes			175.00	
Frank O. Lowden Northern Oratorical League Prize Reserve				48.90
Frank O. Lowden Special Scholastic Prizes in Liberal Arts			210.00	
Joseph Graham Mayo Fund for Lectureships or Scholarships in the College of Medicine	460.98			156.10
Laverne Noyes Foundation Deserving Student Scholarships to World War veterans or their blood descendants	4,965.76		7,175.00	413.73
Edward Prichett Scholarships for Law and Liberal Arts Students	410.31			118.13*
W. T. Proudfoot Scholarships for needy and worthy students in the Art Department	375.49		70.00	31.22
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research	661.00			279.23
Theodore F. Sanxay Fellowship for S.U.I; Liberal Arts graduates	597.87			468 27
Charles Bundy Wilson Memorial Prizes for excellence in the German language and literature	22.13		42 50	
Belle and David Wyland Scholarship for deserving students	109.49			28.11
Scherling Prize in Pharmacy	2.51			6.23
Edward Prichett Scholarship in Liberal Arts				325.16
Blanche Bennett Scholarship				
President's Fund				7.56
Subtotal (A-2a)	(8,787.44)		(8,655 50)	(3,477.92)

*Indicates deduction.

B-4

RESTRICTED FUNDS

June 30, 1944

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
$ 39,300.05	$	$	$ 39,300.05	$	$	$	$ 39,300.05
989.27	442.77		546.50			546.50	
1,218.91	1,218.91						
865.78	865.78						
837.22	786.52		50.70			50.70	
1,065.11	1,003.55		61.56			61.56	
234.41	198.41		36.00			36.00	
21.89	21.89						
348.00	348.00						
500.00	500.00						
(45,380.64)	(5,385.83)		(39,994.81)			(694.76)	(39,300.05)
5,648.62	300.00		5,348.62				5,348.62
29,899.28			29,899.28				29,899 28
14.03			14.03				14.03
(80,942.57)	(5,685.83)		(75,256.74)			(694 76)	(74,561.98)
51.23	10.00		41.23				41 23
2,483.67	655.00		1,828.67				1,828.67
254.95			254.95				254.95
451.61	408.45		43.16				43 16
131.58	80.00		51.58				51.58
105.70	67.00		38.70				38.70
504.52	470.00		34.52				34.52
13.18	15.00		1.82*				1.82*
175.00	150.00	25.00					
48.90		48.90					
210.00	125.00	85.00					
617.08	250.00		367.08				367.08
12,554.49	3,725.16		8,829.33				8,829.33
292.18	162.00		130.18				130.18
476.71	65.00		411.71				411.71
940.23	252.00		688.23				688.23
1,066.14			1,066.14				1,066.14
$ 64.63	$ 42.50	$	$ 22.13	$	$	$	$ 22.13
137.60			137.60				137.60
8.74	5.00		3.74				3.74
325.16			325.16				325.16
	25.00		25.00*				25.00*
7.56			7.56				7.56
(20,920.86)	(6,507.11)	(158.90)	(14,254.85)				(14,254.85)

Schedule B-4

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
b. Miscellaneous Non-Educational Endowment Fund				
Income				
Donated (Clay and Calhoun County) Land	9,651.92		1,100.00	
Endowment Fund General Income			21,640.98	14,030.78*
Farm Operation Account			8,288.08	8,288.08*
Subtotal Endowment Income and Farm Operation	(9,651.92)		(31,029.06)	(22,318.86*
Waite Lowery Gifford Memorial Fund for needy patients in the University Hospital	3,749.09			516.28
Subtotal (A-2b)	(13,401.01)		(31,029.06)	(21,802.58*)
Total Non-Educational (A-2)	(22,188.45)		(39,684.56)	(18,324.66*)
Total Endowment Income (A)	(87,478.77)		(46,434.56)	(9,422.41*)
B. Other Current Restricted Funds				
1. For Educational and General Purposes				
a. Medical Fees				
Fee Fund Administration	4,562.62		525.42	1,746.85
Bacteriology	230.17		330.60	
Biochemistry	1,821.74		835.14	11.71*
Gynecology and Obstetrics	13,475.12		19,646.90	300.12*
Hygiene and Preventive Medicine	6,224.18		1,924.08	
Neurology	1,378.66		2,049.54	28.53*
Ophthalmology	8,977.41		12,020.68	169.11*
Orthopedic Surgery	2,084.24		1,244.30	17.82*
Otolaryngology	659.40		1,493.29	23.94*
Pathology	3,433.43		3,879.82	253.62
Pediatrics	11,576.83		9,297.83	142.70*
Psychiatry	8,981.37		4,675.85	27.50
Radiology	15,202.41		29,028.50	441.78*
Surgery	17,131.31		20,442.53	329.12*
Theory and Practice	9,666.72		15,211.27	226.31*
Subtotal (B-1a)	(105,405.66)		(122,605.75)	(336.83)
b. Research Gifts				
George A. Breon & Co. Inc. Gift for Epinephrine studies		500.00		
Emerson Drug Company Gift for Research on the action of bromides	4,754.81			
Irradiated Evaporated Milk Institute Gift for research in infant Metabolism	478.41	10,000.00		
Eli Lilly Company Gift for research on Blood Preservation	180.00			
General Mills, Inc. Gift for study of Metabolism of children during special cereal feeding		1,600.00		
Linde Air Product Oxygen Research	1,265.76			
Flint Eaton & Co. Grant for study of effects of Aspirin on Bleeding		500.00		
John and Mary R. Markle Foundation Gift for investigations of Staphylococcus and Ocular Inflammation	324.18			
John and Mary Markle Foundation Gift for research in Blood Clotting and Bleeding Tendency	462.30			
John and Mary R. Markle Foundation Gift for study of effect of Autonomic Drugs on the Osmotic Pressure and Conductivity of the Aqueous in Normal and Glaucomatous Eyes	62.60	3,600.00		
Mead Johnson Company Gift for Research in Infant Metabolism	8,866.60			
Sugar Research Foundation Gift for study of Dental Caries		1,500.00		
National Foundation for Infantile Paralysis Gift for research on the Prevention and Treatment of after effects of Infantile Paralysis	247.26			
National Foundation of Infantile Paralysis Gift for quantitative study of Muscle and Nerve Regeneration	1,719.31	1,000.00		
Bayer Company Gift for research on the absorption of Aspirin Compounds		350.00		

*Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
10,751.92	247.55	.....	10,504.37	900.00	.....	90.35	11,314.02
7,610.20	3,724.82	3,885.38	.....	95.00	.....	.....	95.00
.....	.....	.....	.....	6,848.78	.....	6.50	6,842.28
(18,362.12)	(3,972.37)	(3,885.38)	(10,504.37)	(7,843.78)	.....	(96.85)	(18,251.30)
4,265.37	.....	.....	4,265.37	.....	.....	.....	4,265.37
(22,627.49)	(3,972.37)	(3,885.38)	(14,769.74)	(7,843.78)	.....	(96.85)	(22,516.67)
(43,548.35)	(10,479.48)	(4,044.28)	(29,024.59)	(7,843.78)	.....	(96.85)	(36,771.52)
(124,490.92)	(16,165.31)	(4,044.28)	(104,281.33)	(7,843.78)	.....	(791.61)	(111,333.50)
6,834.89	1,362.38	.....	5,472.51	.....	.....	.....	5,472.51
560.77	414.81	.....	145.96	16.00	.....	.....	161.96
2,645.22	317.10	.....	2,328.12	71.50	.....	.....	2,399.62
32,821.90	6,098.70	.....	26,723.20	1,092.50	.....	25.00	27,790.70
8,148.26	957.07	.....	7,191.19	71.40	.....	.....	7,262.59
3,399.67	415.21	.....	2,984.46	155.00	.....	.....	3,139.46
20,828.98	6,013.36	.....	14,815.62	189.50	.....	2.00	15,003.12
3,310.72	826.08	.....	2,484.64	75.25	.....	.....	2,559.89
2,128.75	940.63	.....	1,188.12	254.00	.....	.....	1,442.12
7,566.87	264.13	.....	7,302.74	255.00	.....	.....	7,557.74
20,731.96	2,844.00	.....	17,887.96	1,142.00	.....	.....	19,029.96
13,684.72	3,543.16	.....	10,141.56	136.50	.....	87.78	10,190.28
43,789.13	14,126.84	.....	29,662.29	348.00	.....	3,858.89	26,151.40
37,244.72	9,427.94	.....	27,816.78	3,359.00	.....	.....	31,175.78
24,651.68	9,144.89	.....	15,506.79	1,196.50	.....	2.67	16,700.62
(228,348.24)	(56,696.30)	.....	(171,651.94)	(8,362.15)	.....	(3,976.34)	(176,037.75)
500.00	.....	500.00	.....	.....	.....	.....	.....
4,754.81	662.15	.....	4,092.66	.....	.....	.....	4,092.66
10,478.41	7,783.45	.....	2,694.96	.....	.....	.....	2,694.96
180.00	.....	.....	180.00	.....	.....	.....	180.00
1,600.00	1,510.68	.....	89.32	.....	.....	.....	89.32
$ 1,265.76	$.....	$.....	$ 1,265.76	$.....	$.....	$.....	$ 1,265.76
500.00	191.52	.....	308.48	.....	.....	.....	308.48
324.18	307.07	.....	17.11	.....	.....	.....	17.11
462.30	103.27	.....	359.03	.....	.....	.....	359.03
3,662.60	3,176.63	.....	485.97	.....	.....	.....	485.97
8,866.60	7,652.67	.....	1,213.93	.....	.....	.....	1,213.93
1,500.00	23.88	.....	1,476.12	.....	.....	.....	1,476.12
247.26	181.03	.....	66.23	.....	.....	.....	66.23
2,719.31	939.55	1,713.56	66.20	.....	.....	.....	66.20
350.00	.....	.....	350.00	.....	.....	.....	350.00

Schedule B-4

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Grant for the Gastroscopic Study of the effects of aspirin on the stomach	2,795.72	2,625.00		
Johnson Research Foundation Gift for research in Trichomonas	138.30	2,550.00		
Parke Davis & Company Gift for study of Analgesic Drugs	440.93			
Miles Laboratories Gift for study of Vitamins Absorption and Gastric Secretion	1,855.52	6,000.00		
Carnegie Corporation Gift for research in the Genesis of Art Abilities	239.95			
General Mills, Inc. Gift for research relative to use of Language in children's radio programs	2,104.45			
Lever Brothers Company Research Fund	1,646.33			
National Research Council Committee Gift for research in problems of sex	307.72	5,000.00		
National Research Council Grant for investigation of rate of learning on Mashburn apparatus as related to flying aptitude	28.04			
Rockefeller Foundation Gift for research in Physiology of the Normal Cell	2,094.02	4,000.00		
Gifts for Vitamin "E" Research	694.82			
National Research Council Grant for study of Psychomotor Tests	839.67	2,000.00		
Rockefeller Foundation Grant for Dramatic Arts		350.00		
National Association of Masters Plumber of the United States Gift for research, tests, and investigations in the field of plumbing	2,709.35	2,800.00		
American Railway Engineering Association Grant for Civil Engineering research on Locomotive Impact	41.16			
U. S. Pharmacopoeial Convention Gift for Washable Ointment research		125.00		
Rockefeller Foundation Gift for D. L. Adler research in Child Welfare	60.70			
George Davis Bivin Foundation Grant for research in school children's mental hygiene problems	109.94		15.00	
Boy Scouts of America Grant for Scoutmaster Training	773.94		42 14	
National Research Council Food Habit Committee Grant for evaporated milk attitudes		750.00		
Subtotal (B-1b)	(35,241.79)	(45,250.00)	(57.14)	
c. School of Religon				
Protestant Fund	452.20	6,412.50		
Jewish Fund	143.49	3,600.00		
Subtotal (B-1c)	(595.69)	(10,012.50)		
d. Miscellaneous Educational				
Band Uniforms	1,294.89			115.00
Classical Languages	58 67			
Concert Course	7 56		1,227 57	3,156.14
Convocations and Public Events	655.87		439.08	5,819.99
Improvements in Engineering	4,846.45	1,500.00		
Clara W. Wilson Hale Gift for crippled and otherwise afflicted children in the University Hospitals	137.87		1 50	
Leigh Hunt Library Learned Publications Sales—Holograph Letters	256.47			
Institute of Hydraulic Research	12,003.92	10,767.26	19,639.99	
Stream Gaging Fund	2,774.90	3,385.79		156.00
Iowa Publisher (Published by Iowa Daily Press Association in cooperation with the School of Journalism	108 23*			
Iowa Federation of Women's Clubs Gift for a Theatre Building Fund	175.00		25 00	
New Journalism Building Fund	50.00			
Special School of Letters—Publication of College Bible	40 85		26.33	
President of the United States Birthday Ball Committee Gift for treatment of Infantile Paralysis	84 55			

*Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
5,420.72	708.38	.....	4,712.34	.....	.....	.....	4,712.34
2,688.30	1,138.23	.....	1,550.07	.....	.....	318.35	1,231.72
440.93	27.00	.....	413.93	.....	.....	.....	413.93
7,855.52	2,963.38	.....	4,892.14	.....	.....	480.32	4,411.82
239.95	14.00	.....	225.95	.....	.....	.....	225.95
2,104.45	.....	.....	2,104.45	.....	.....	.....	2,104.45
1,646.33	63.53	.....	1,582.80	.....	.....	.....	1,582.80
5,307 72	5,181.64	.....	126.08	.....	.....	127.88	1 80
28.04	28.04	.....	.....	.....	.....	.....	.....
6,094.02	2,206.62	.....	3,887.40	.....	.....	6 40	3,881.00
694.82	.....	.....	694 82	.....	.....	.....	694.82
2,839.67	1,447.06	.....	1,392.61	.....	.....	.....	1,392.61
350.00	350.00	.....	.....	.....	.....	.....	.....
$ 5,509.35	$ 875.91	$	$ 4,633.44	$	$	$ 92 00	$ 4,541 44
41.16	28.51	.....	12 65	.....	.....	.....	12.65
125.00	100.00	.....	25.00	.....	.....	.....	25.00
60.70	.....	.....	60.70	.....	.....	.....	60.70
124.94	124.94	.....	.....	.....	.....	.....	.....
816.08	795.82	.....	20.26	.....	.....	.....	20.26
750.00	13.47	.....	736.53	.....	.....	.....	736.53
(80,548.93)	(38,598.43)	(2,213.56)	(39,736.94)			(1,024 95)	(38,711.99)
6,864.70	6,009.32	.....	855.38	.....	.....	.....	855.38
3,743.49	3,000.00	.....	743.49	.....	.....	.....	743.49
(10,608.19)	(9,009.32)	.....	(1,598 87)	.....	.....	.....	(1,598.87)
1,409.89	73.81	.....	1,336.08	.....	.....	.....	1,336.08
58.67	.....	.....	58.67	.....	.....	.....	58.67
4,391.27	4,391.27	.....	.....	.....	.....	.....	.....
6,914.94	4,800 41	.....	2,114 53	.....	.....	.....	2,114 53
6,346.45	198.21	.....	6,148.24	.....	.....	.....	6,148 24
139.37	.....	.....	139.37	.....	2 00	.....	141 37
256.47	.....	.....	256.47	.....	.....	.....	256.47
42,411.17	37,833.96	.....	4,577.21	9.99	.....	188 54	4,398.66
6,316.69	2,684.81	.....	3,631.88	.....	.....	.....	3,631.88
108 23*	.....	108.23*	.....	.....	.....	.....	.....
200.00	.....	.....	200.00	.....	.....	.....	200.00
50.00	.....	.....	50.00	.....	.....	.....	50.00
67.18	.....	.....	67.18	.....	.....	.....	67.18
84 55	.....	.....	84 55	.....	.....	.....	84 55

Schedule B-4

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Romance Languages Experiment Fund	2,255.97		343.23	93.45
Senate Board on Music	231.82			
Senior Class of 1937 and Friends' Gift for a Hydrotherapy Pool in the Children's Hospital	3,115.06			
d. Miscellaneous Educational (Cont'd)				
Harriet E. Smyth Legacy for Use of the Children's Hospital	$ 497.80	$	$	$
Spanish Book Fund	274.79		374.00	
Spanish Experiment Fund	752.75		471.60	
Student Hospitalization Fund	1,375.14			9,564.75
Student Infirmary Receipts for Improvement to Student Health Service	12,870.87		7.00	
Anna Thompson Gift to Children's Hospital	65.93			
National Defense Research Committee	327.13*	31,233.17		
Project for Bureau of Standards in Mechanical Engineering	443.16	17,032.00		
Civil Aeronautics Authority Training Course for Pilots	7,806.97			
Civil Aeronautics Authority Naval Aviation Cadet Training Course	2,584.78	39,619.70	251.00	58,143.80
Civil Aeronautics Authority War Training		63,823.55	43.63	170.18
Stefanick Gift for Russian Language		500.00		
Engineering Science and Management War Training	12,915.54	4,937.00		
Regional Administrator ESMWT	743.01			
Intensive Language Fund	2,410.33			
Patents, Copyrights and Royalties	64.13*		143.49	
Art Workshop	7.44*	58.56		
Electronic Physics	7,138.51*	65,419.40		
Friends of Library Fund		15.00	2.00	
Army Institute Examinations	1,064.35*	5,668.61	4.03	
Navy College Entrance Examinantions	37.89*	2,867.94	6.00	
Engineering Science and War Training 1943-44		30,000.00		
Regional Administration ESMWT 1943-44		1,420.00		
U. S. Inter-American Textbooks		3,725.00		
U. S. Inter-American Lecture Institute Program		800.00		
Sub-total (B-1d)	(61,983.24)	(282,862.98)	(23,005.45)	(77,219.31)
Total Educational and General Other Restricted Funds (B-1)	(203,226.38)	(338,125.48)	(145,668.34)	(77,556.14)
2. For Non-Educational Purposes				
Annoymous Gift for Development of the				
a. Scholarships, Fellowships and Prizes				
Fine Arts Program	5,000.00			
Edward Bartow American Chemical Society Membership Award	250.56			
George Davis Bivin Foundation Gift for Fellowship in Child Welfare		300.00		
University of Iowa Club of Chicago Scholarships	50.67			
Corn Products Refining Company Gifts for a Fellowship in Chemistry	41.09*	850.00		
Lucy E. Drake Scholarship Fund	299.06			
Engineering Students Aid Fund—Anonymous Gift	518.10			
Iowa Colonial Dames Club Gift for Alice French (Octave Thanet) Prize for the best annual short story in the School of Letters		50.00		
a. Scholarships, Fellowships and Prizes (Cont'd)				
Iowa Fellowships in Writing	$ 215.00	$	$	$
Law General Scholarships	16.85			
Phoenix Fund	335.97	619.16		100.00†
Rockefeller Fund Gift for J. Davies	545.00			
Allied Chemical and Dye Corporation Fellowship in Chemistry		750.00		
Granger Scholarship Fund		250.00		
Eastman Kodak Fellowship in Chemistry		750.00		
Rockefeller Foundation Gift for Rex H. Whitworth		245.00		

*Indicates deduction.
†Gift

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
2,692.65	385.31	.....	2,307.34	.....	.....	5.45	2,301.89
231.82	.....	.....	231.82	.....	.....	.....	231.82
3,115.06	.....	.....	3,115.06	.....	.....	.....	3,115.06
497.80	$	$.....	$ 497.80	$.....	$.....	$.....	$ 497.80
648.79	394.74	.....	254.05	.....	.....	.....	254.05
1,224.35	377.86	.....	846.49	.....	.....	.....	846.49
10,939.89	7,883.78	.....	3,056.11	.....	.....	.....	3,056.11
12,877.87	.....	.....	12,877.87	.....	.....	.....	12,877.87
65.93	.....	.....	65.93	.....	.....	.....	65.93
30,996.04	22,562.19	.....	8,433.85	4,626.84	.....	65.10	12,995.59
17,475.16	14,623.73	.....	2,851.43	3,701.00	.....	206.70	6,345.73
7,806.97	.....	.....	7,806.97	.....	.....	.....	7,806.97
100,599.28	5,171.11	.....	95,428.17	.....	.....	.....	95,428.17
64,037.36	26,719.38	56,478.48	19,160.50*	8,499.05	.....	36.75	10,698.20*
500.00	.....	.....	500.00	.....	.....	.....	500.00
17,852.54	10,193.44	7,659.10	.....	.....	.....	.....	.....
743.01	224.65	518.36	.....	.....	.....	.....	.....
2,410.33	1,773.72	.....	636.61	.....	.....	.....	636.61
79.36	278.83	.....	199.47*	.....	.....	.....	199.47*
51.12	26.56	.....	24.56	.....	.....	.....	24.56
58,280.89	81,631.82	.....	23,350.93*	38,351.84	.....	49,833.20	34,832.29*
17.00	.....	.....	17.00	.....	.....	.....	17.00
4,608.29	4,805.66	.....	197.37*	197.37	.....	.....	.....
2,836.05	3,263.39	.....	427.34*	427.34	.....	.....	.....
30,000.00	26,056.92	.....	3,943.08	.....	.....	556.39	3,386.69
1,420.00	1,053.04	.....	366.96	.....	.....	.....	366.96
3,725.00	356.90	.....	3,368.10	.....	.....	.....	3,368.10
800.00	.....	.....	800.00	.....	.....	.....	800.00
(445,070.98)	(257,765.50)	(64,547.71)	(122,757.77)	(55,813.43)	(2.00)	(50,892.13)	(127,681.07)
(764,576.34)	(362,069.55)	(66,761.27)	(335,745.52)	(64,175.58)	(2.00)	(55,893.42)	(344,029.68)
5,000.00	.....	.....	5,000.00	.....	.....	.....	5,000.00
250.56	20.00	.....	230.56	.....	.....	.....	230.56
300.00	300.00	.....	.....	.....	.....	.....	.....
50.67	.....	.....	50.67	.....	.....	.....	50.67
808.91	625.55	.....	183.36	.....	.....	.....	183.36
299.06	.....	.....	299.06	.....	.....	.....	299.06
518.10	50.00	.....	468.10	.....	.....	.....	468.10
50.00	50.00	.....	.....	.....	.....	.....	.....
215.00	$ 25.00	$.....	$ 190.00	$.....	$.....	$.....	$ 190.00
16.85	.....	.....	16.85	.....	.....	.....	16.85
1,055.13	332.28	.....	722.85	.....	3,515.00	.....	4,237.85
545.00	545.00	.....	.....	.....	.....	.....	.....
750.00	749.97	.....	.03	.....	.....	.....	.03
250.00	250.00	.....	.....	.....	.....	.....	.....
750.00	666.64	.....	83.36	.....	.....	.....	83.36
245.00	245.00	.....	.....	.....	.....	.....	.....

Schedule B-4

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
Anonymous Gift for Donald B. Youel		2,500.00		
Henry L. Doherty Foundation Scholarship Fund for Edith Gillespie		400.00		
Ford Hopkins Gift for Tuition Scholarship in Pharmacy		138.00		
International Minerals & Chemical Corporation Fellowship in Chemistry and Chemical Engineering		720.00		
American Foundation for Pharmaceutical Education Scholarship		400.00		
B. J. Lambert Scholarship Fund		3,461 25	28.00	
Sub-total (B-2a)	(7,190.12)	(11,433.41)	(28.00)	(100.00)
b.Other Non-Educational Purposes				
Band Travel Fund	106.20			
Entertainment of Crippled Children at University Hospitals	19.53			
Homecoming Committe	1,713.59		1,433.75	
Hospital Candy and Gift Fund	1,362.32	41.62	5,465.44	
Physical Plant Flower Fund	8.91			
Psychopathic Hospital Gift Fund	80.96		56.77	
Scottish Highlanders Travel Fund	56.76			
Symphony Orchestra Tour Fund	18.04			
Investment of Current Restricted Funds	400,000.00*		404,440.99	
Sub-total (B-2b)	(396,633.69*)	(41.62)	(411,396.95)	
Total Non-Educational Purposes (B-2)	(389,443.57*)	(11,475.03)	(411,424.95)	(100.00)
Total Other Current Restricted Funds (B)	(186,217.19*)	(349,600.51)	(557,093.29)	(77,656.14)
Total Endowment Income and Other Current Restricted Funds (A and B)	$ 98,738.42*	$349,600 51	$603,527.85	$ 68,233.73
C. Agency Funds				
1. General Agency Funds.				
Alumni Association General Fund	1,263.49		551.02	1.00
Alumni Association Automobile Account	21.76			
Alumni Association Life Membership Fund	1,674.99		551.00	
Alumni Association Plate Fund	882.28		15.50	
Alumni Association Records	44.91			
Crippled Children's Pamphlets	2 15		.59	
Fraternity and Sorority Business Service	4,746.13		1,104.85	
Gamma Eta Gamma Fraternity	27.94		71.00	
Iowa Memorial Union Corporation	22.00	75 00		
Medical Aptitude Tests	6 00		69.00	
Phi Alpha Delta Fraternity	17.42			
R. O. T. C. Unit Fund	5,384 27		6,924.91	1,077.00
U. S. Government Uniform Commutation Account	1,461.88		57 03	2 00
1. General Agency Funds (Cont'd)				
Student Activity Fees	$ 12,713 03	$	$ 49 50	$ 70,695.68
Society of American Military Engineers			16.35	
Employees Blue Cross Hospitalization Fund			49.00	12,428.85
Withholding Agents Federal Tax Account			3,092 90	448,190.72
U. S. Army Meteorology Welfare Fund	65.84		70.82	
Veterans Vocational Rehabilitation		928.60		
Employees War Bond Savings Account				17,398.35
Iowa State High School Basketball Tournment			9,167.28	
Sub-total (C-1)	(28,334 09)	(1,003.60)	(21,790.75)	(549,793 60)
2. Fees and Deposits				
Building Key Deposits	1,153.50		445.50	
Departmental Desk Key Deposits	23.75		6.75	
Dormitory House Deposits	5,895.14		24,777.72	
High School Book Deposits	94 43		544.00	
High School Locker Deposits	36.25		251.25	
High School Shop Deposits	200.27		125.00	
Student Deposits Subject to Withdrawal	1,302.39		9,742.73	
Thesis Publication Deposits	7,275.00		1,175.00	
Sub-total (C-2)	(15,980.73)		(37,067 95)	

*Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
2,500.00	2,500.00	.....	.....	.....	.....	.....	.....
400.00	300.00	100.00	.....	.....	.....	.....	.....
138.00	.....	.....	138.00	.....	.....	.....	138.00
720.00	.....	.....	720.00	.....	.....	.....	720.00
400.00	200.00	.....	200.00	.....	.....	.....	200.00
3,489.25	.....	3,489.25	.....	.....	.....	.....	.....
(18,751.53)	(6,859.44)	(3,589.25)	(8,302.84)	.....	(3,515.00)	.....	(11,817.84)
106.20	.....	.....	106.20	.....	.....	.....	106.20
19.53	.....	.....	19.53	.....	.....	.....	19.53
3,147.34	935.53	.....	2,211.81	.....	.....	.....	2,211.81
6,869.38	4,728.27	.....	2,141.11	.....	.....	67.50	2,073.61
8.91	7.50	.....	1.41	.....	.....	.....	1.41
137.73	.....	.....	137.73	.....	.....	.....	137.73
56.76	.....	.....	56.76	.....	.....	.....	56.76
18.04	.....	.....	18.04	.....	.....	.....	18.04
4,440.99	.....	501,360.23	496,919.24*	.....	500,00,000	.....	3,080.76
(14,804.88)	(5,671.30)	(501,360.23)	(492,226.65*)	.....	(500,000 00)	(67.50)	(7,705.85)
(33,556.41)	(12,530.74)	(504,949.84)	(483,923.81*)	.....	(503,515.00)	(67.50)	(19,523.69)
(798,132.75)	(374,600.29)	(571,710.45)	(148,178.29*)	(64,175.58)	(503,517.00)	(55,960.92)	(363,553.37)
$922,623.67	$390,765.60	$575 755.03	$ 43,896.96*	$ 72,019.36	$503,517 00	$ 56,752.53	$474,886.87
1,815.51	391.64	.....	1,423.87	.....	296.00	.....	1,719.87
21.76	.....	.....	21.76	.....	.....	.....	21.76
2,225.99	1,714 99	.....	511.00	.....	.....	.....	511.00
897.78	12.49	.....	885.29	.....	.....	.....	885.29
44.91	.....	.....	44.91	.....	.....	.....	44.91
2.74	2 74	.....	.....	.50	.....	.....	.50
5,850.98	1,057.51	.....	4,793.47	.....	.....	.....	4,793.47
98.94	91.20	.....	7.74	.....	2,524.49	.....	2,532.23
97.00	33.94	.....	63.06	.....	.....	.....	63.06
75.00	63.00	.....	12.00	.....	.....	.....	12.00
17.42	.....	.....	17.42	.....	.....	3.00	14.42
13,386.18	6,418 14	.....	6,968.04	.....	.....	.....	6,968.04
1,529.91	.....	.....	1,520.91	.....	.....	.....	1,520 91
83,458.21	50,383.31	17,461.82	15,613 08	.....	.....	.....	15,613.08
16.35	.....	.....	16.35	.....	.....	.....	16.35
12,477.85	12,488.35	.....	10.50*	10.50	.....	.....	.....
451,283.62	451,341 52	.....	57.90*	57.90	.....	.....	.....
136.66	40.66	96.00	.....	.....	.....	.....	.....
928.60	1,240.30	.....	311.70*	150.20	.....	.....	161.50*
17,398.35	12,750.00	.....	4,648.35	.....	.....	.....	4,648.35
9,167.28	9,167.28	.....	.....	.....	.....	.....	.....
(600,922.04)	(547.197.07)	(17,557.82)	(36,167 15)	(219.10)	(2,820 49)	(3.00)	(39,203.74)
1,599.00	826.00	.....	773.00	.....	.....	773.00	.....
30.50	8.75	.....	21.75	.....	.....	21.75	.....
30,672.86	22,472.89	.....	8,199.97	.....	.....	8,199.97	.....
638.43	494.78	.....	143.65	.....	.....	143.65	.....
287 50	225.50	.....	62.00	.....	.....	62.00	.....
325.27	101.21	.....	224.06	.....	.....	224.06	.....
11,045.12	10,546.71	.....	498.41	.....	.....	498.41	.....
8,450.00	1,300.00	.....	7,150.00	.....	.....	7,150.00	.....
(53,048.68)	(35,975.84)	.....	(17,072.84)	.....	.....	(17,072.84)	.....

Schedule B-4

	Cash Balance July 1, 1943	Cash Additions		Intramural Credits
		Gifts or Grants	Income	
3. Student Publications	8,024.57	.....	39,630.04	13,148.17
4. Board in Control of Athletics	64,102.15	.....	84,784.55	46,246.82
5. Student Organizations	13,662.47	1,939.55	24,142.83	22,262.14
Sub-total Agency Funds (C)	$130,104.01)	(2,943.15)	(207,416.12)	(631,450.73)
Grand Total (A-B-C)	$31,365.59	$352,543.66)	,810,943.97	$699,684.46
Summary.				
1. Educational Purposes				
Endowment	$ 65,290.32	$.....	$ 6,750.00	$ 8,902.25
Other	203,226.38	338,125.48	145,668.34	77,556.14
Sub-total	(268,516.70)	(338,125.48)	(152,418.34)	(86,458.39)
2. Non-Educational Purposes				
Endowment	22,188.45	.....	39,684.56	18,324.66*
Other	389,443.57*	11,475.03	411,424.95	100.00†
Sub-total	(367,255.12*)	(11,475.03)	(.45,109.51)	(18,224.66*)
3. Agency	130,104.01	2,943.15	207,416.12	631,450.73
Grand Total	$ 3,1365.59	(352,543.66	$810,943.97	$699,684.46

Summary of Income to Schedule B-1	Educational	Non-Educational
Total Receipts	$577,002.21	$ 444,359.88
Transfers Excluded	$ 57,351.64*	400,000.00*
Income to Schedule B-1	$519,650.57	$ 44,359.88

†Gifts in Intramural Credits, $100.00 Non-Educational
*Indicates deduction.

—Continued

Total Balance and Additions	Expenditures	Transferred to Other Accounts	Cash Balance June 30, 1944	Due From Gifts and Accounts Receivable	Investments	Orders in Process	Net Balance
60,802.78	54,610.81	.....	6,191.97	4,466.69	37.00	1,592.70	9,102.96
195,133.52	114,199.92	.....	80,933.60	740.40	.....	8,194.91	73,479.09
62,006.99	43,457.44	4,874.44	13,675.11	.....	8,765.00	342.71	22,097.40
(971,914.01)	(795,441.08)	(22,432.26)	(154,040.67)	(5,426.19)	(11,622.49)	(27,206.16)	(143,883.19)
$1,894,537.68	$1,186,206.68	$598,187.29	$110,143.71	$ 77,445.55	$515,139.49	$ 83,958.69	$618,770.06
80,942.57	5,685.83	.....	75,256.74	.....	.....	694.76	74,561.98
764,576.34	362,069.55	66,761.27	335,745.52	64,175.58	2.00	55,893.42	344,029.68
(845,518.91)	(367,755.38)	(66,761.27)	(411,002.26)	(64,175.58)	(2.00)	(56,588.18)	(418,591.66)
43,548.35	10,479.48	4,044.28	29,024.59	7,843.78	.....	96.85	36,771.52
33,556.41	12,530.74	504,949.48	483,923.81*	.....	503,515.00	67.50	19,523.69
(77,104.76)	(23,010.22)	(508,993.76)	(454,899.22*	(7,843.78)	(503,515.00)	(164.35)	(56,295.21)
971,914.01	795,441.08	22,432.26	154,040.67	5,426.19	11,622.49	27,206.16	143,883.19
$1,894,537.68	$1,186,206,68	$598,187.29	$110,143.71	$ 77,445.55	$515,139.49	$ 83,958.69	$618,770.06

Schedule B-4a

SPECIAL CURRENT RESTRICTED FUNDS

Analysis of Expenditures

For Year Ended June 30, 1944

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
I. For Educational and General Purposes				
a. Medical Fees				
Fee Fund Administration	$ 1,362.38	$ 1,094.16	$ 268.22	$
Bacteriology	414.81	132.00	282.81	
Biochemistry	317.10		317.10	
Gynecology and Obstetrics	6,098.70	5,207.02	891.68	
Hygiene and Preventive Medicine	957.07	600.00	357.07	
Neurology	415.21		415.21	
Ophthalmology	6,013.36	4,156.02	1,857.34	
Orthopedic Surgery	826.08	226.08	600.00	
Otolaryngology	940.63	670.00	270.63	
Pathology	264.13	40.00	224.13	
Pediatrics	2,844.00	2,421.00	284.06	138.94
Psychiatry	3,543.16	2,681.73	861.43	
Radiology	14,126.84	13,467.00	622.13	37.71
Surgery	9,427.94	7,796.11	1,631.83	
Theory and Practice	9,144.89	7,852.00	1,292.89	
b. Research				
Medicine				
Anatomy	442.77		128.52	314.25
Bacteriology	1,218.91		1,010.54	208.37
Ophthalmology	865.78	499.98	314.80	51.00
Orthopedic Surgery	786.52		786.52	
Pathology	1,003.55		987.55	16.00
Pharmacology	198.41		111.66	86.75
Urology	21.89		21.89	
Dermatology and Syphilology	348.00	348.00		
Otolaryngology	500.00	500.00		
Research on the Action of Bromides	662.15	483.65	178.50	
Irradiated Evaporated Milk Institute Research in Infant Metabolism	7,783.45	7,020.28	763.17	
Study of Metabolism of Children during special cereal feeding	1,510.68	466.80	1,043.88	
Study of Effects of Aspirin on Bleeding	191.52	144.44	47.08	
Research on Staphylococcus and Ocular Inflammation	307.07		307.07	
Markle Foundation Research in Blood Clotting	103.27		103.27	
Research Autonomic Drugs	3,176.63	3,000.00	176.63	
Infant Metabolism Research	7,652.67	7,559.44	93.23	
Infantile Paralysis Research	181.03		181.03	
Study of Muscle and Nerve Regeneration	939.55	440.62	498.93	
Research in Dental Caries	23.88		23.88	
Gastroscopic Study of Effect of Aspirin on the Stomach	708.38	600.00	36.96	71.42
Research in Trichomonas	1,138.23	744.00	260.27	33.96
Study of Analgesic Drugs	27.00	27.00		
Study of Vitamin Absorption and Gastric Secretion	2,963.38	2,710.02	218.86	34.50
Liberal Arts				
Research in Genesis of Art Abilities	14.00		14.00	
Lever Brothers Company Research Fund	63.53	30.00	33.53	
Research in Problems of Sex	5,181.64	3,293.00	1,628.92	259.72
Investigation on Mashburn Apparatus as related to Flying Appitude	28.04		1.54	26.50
Research in Physiology of the Normal Cell	2,206.62	1,965.39	241.23	
Study of Psychomotor Tests	1,447.06	169.23	1,257.51	20.32
Electronic Physics	81,631.82	42,061.75	32,357.64	7,212.43
Romance Languages Experiment	385.31		385.31	
Spanish Experiment	377.86		377.86	
Dramatic Art Research	350.00		350.00	
Engineering				
Research in Plumbing	875.91	728.50	147.41	
Research on Locomotive Impact	28.51		28.51	
Institute of Hydraulic Research	37,833.96	20,923.70	13,075.83	3,834.43

Schedule B-4a—Continued

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
Stream Gaging Research	2,684.81	.....	2,684.81	.....
Project for Bureau of Standards	14,623.73	.....	14,623.73	.....
Child Welfare				
Studies in the Development of a Food Habits Test	13.47	.....	13.47	.....
Research in School Children's Mental Hygiene Problems	124.94	.....	124.94	.....
Scoutmaster Training	795.82	248.34	547.48	.....
c. School of Religion				
Protestant Fund	6,009.32	6,000.00	9.32	.....
Jewish Fund	3,000.00	3,000.00	.....	.....
d. Miscellaneous Purposes				
Mark Ranney Memorial Fund	300.00	300.00	.....	.....
Band Uniforms	73.81	.....	73.81	.....
Concert Course	4,391.27	.....	4,391.27	.....
Convocations and Public Events	4,800.41	500.00	4,300.41	.....
Pharmacopoeial Washable Ointment Research	100.00	100.00	.....	.....
American Text Books	356.90	161.20	195.70	.....
Improvements in Engineering	198.21	.....	198.21	.....
Spanish Book Fund	394.74	.....	394.74	.....
Student Hospital Insurance Fund	7,883.78	.....	7,883.78	.....
Civilian Pilot Training Program	26,719.38	4,960.67	21,082.02	676.69
Naval Aviation Cadet Training Program	5,171.11	150.00	4,324.74	696.37
Engineering Science and Management Defense Training	22,562.19	16,743.32	5,503.87	315.00
Regional Administration E.S.M.D.T.	1,053.04	.....	1,053.04	.....
Engineering Science and Management War Training 1942–43	10,193.44	6,845.08	2,409.76	938.60
Engineering Science and Management War Training 1943–44	26,056.92	21,046.50	4,419.40	591.02
Regional Administration E.S.M.W.T.	224.65	.....	224.65	.....
Intensive Language Fund	1,773.72	469.23	1,304.49	.....
Patents, Copyrights and Royalties	278.83	.....	278.83	.....
S. U. I. Art Workshop	26.56	.....	26.56	.....
Navy College Entrance Examinations	3,263.39	386.25	2,877.14	.....
Army Institute Examination	4,805.66	.....	4,805.66	.....
Total Educational (To Schedule B-2)	(367,755.38)	(200,969.51)	(151,221.89)	(15,563.98)
II. For Non-Educational Purposes				
a. Scholarships, Fellowships and Prizes				
Wm. Jennings Bryan Prize for Students Essays on the Science of Government (Awarded to Judith Worton)	10.00	10.00	.....	.....
A. Whitney Carr Scholarships	655.00	655.00	.....	.....
John F. Dillon Law Scholarships and Law Review Prizes (Awarded to John Nagle, Eugene Scoles, J. R. Austin, David O. Stone, Ralph Randall)	408.45	374.00	34.45	.....
Ernest R. Johnson and John H. Johnson Prize Fund (Awarded to Catherine Covert, Marjorie Fewel, Helen Morrison, Edward Bollhoefer, Rosemary Randall)	80.00	80.00	.....	.....
William Gardiner Hammond Law Scholarship (Awarded to Irene O'Donnell, Wm. Johnston)	67.00	67.00	.....	.....
Blanch Bennett Scholarship (Awarded to M. E. Gueroult)	25.00	25.00	.....	.....
John P. Laffy Law Scholarship (Awarded to Carol Keeton, Eugene Scoles, Ralph Randall, Gerald Chenn, R. F. Nazette, John E. Nagle)	470.00	470.00	.....	.....
Samuel L. Lefevre Memorial Prize for Excellence in Freshman Declamation (Awarded to Frank Gill)	15.00	15.00	.....	.....
Frank O. Lowden Northern Oratorical League Prizes (Awarded to Wm. Rodinger, Eugene Wyman)	150.00	150.00	.....	.....
Frank O. Lowden Special Scholastic Prizes in Liberal Arts (Awarded to Margaret Ryan, Helen Marlas, Janette James, Thomas Wuriu, Don Ecroyd, Eleanor Keagy, Carolyn Long, Joan Holt)	125.00	125.00	.....	.....

Schedule B-4a—Continued

	Total	Salaries Scholarships and Prizes	Supplies Repairs and Other Expense	Equipment
Joseph Graham Mayo Fund for Lectureships or Scholarship in College of Medicine (Awarded to W. Randolph Lovelass)	250.00	250.00		
LaVerne Noyes Foundation Deserving Student Scholarships to World War Veterans or their Blood Descendants	3,725.16	3,725.16		
Edward Prichett Scholarship for Law and Liberal Arts Students (Awarded to Carol Keeton, Eugene Scoles)	162.00	162.00		
W. T. Proudfoot Scholarship for Needy and Worthy Students in the Art Department (Awarded to Robert McMahon)	65.00	65.00		
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research (Honorarium to James Gamble)	252.00	252.00		
Charles Bundy Wilson Memorial Prize for Excellence in the German Language and Literature (Won by George Schulz-Behrend)	42.50	42.50		
Scherling Prize in Pharmacy (Awarded to Susan Showers)	5.00	5.00		
Edward Bartow American Chemical Society Membership	20.00		20.00	
George Davis Bivin Foundation Gift for Fellowship in Child Welfare (Won by Annie Butler)	300.00	300.00		
Corn Products Refining Company Gift for a Fellowship in Chemistry (Awarded to Donald E. Rees)	625.55	666.64	41.09*	
Engineering Students Aid Fund (Awarded to Vernon Culver)	50.00	50.00		
Iowa Colonial Dames Club for Alice French (Octave Thanet) Prize for best annual short story in the School of Letters (Won by Jennie James)	50.00	50.00		
Iowa Fellowships in Writing (Awarded to Mrs. Marvis Thurston)	25.00	25.00		
Eastman Fellowship in Chemistry (Awarded to Alfred Steitz)	666.64	666.64		
Phoenix Fund	332.28		332.28	
Rockefeller Gift for J. Davies	545.00	545.00		
Allied Chemical and Dye Fellowship in Chemistry (Awarded to J. Zomlet, Elmer Combs)	749.97	749.97		
Anonymous Gift for Donald Youel	2,500.00	2,500.00		
Granger Scholarship Fund (Awarded to L. Rutherford, Mary Crowl)	250.00	250.00		
Ford Hopkins Pharmacy Scholarship (Awarded to A. M. Rosheim)	200.00	200.00		
Rockefeller Foundation Gift for Rex Whitworth	245.00	245.00		
b. Miscellaneous Purposes				
Clay and Calhoun County Land	247.55	39.16	208.39	
Endowment Fund General Income	3,724.82		3,724.82	
Henry L. Doherty Scholarship Fund for Edith Gillespie	300.00	300.00		
Homecoming Committee	935.53		935.53	
Hospital Candy and Gift Fund	4,728.27		4,728.27	
Physical Plant Flower Fund	7.50		7.50	
Total Non-Educational Purposes (To Schedule B-2)	(23,010.22)	(13,060.07)	(9,950.15)	
Total Special Restricted Fund Expenditures	$390,765.60	$214,029.58	$161,172.04	$ 15,563.98

*Indicates deduction.

Schedule B-4b

SUMMARY OF TRUST FUND SECURITIES

For Year Ended June 30, 1944

(Principal and Income Expendable for Current Restricted Purposes)

	Balance July 1, 1943	Additions 1943-44	Deductions 1943-44	Balance June 30, 1944 (See Exhibit A)	Income Received 1943-44
I. Current Restricted Funds					
Investment of Inactive Cash Balances					
United States of America—Series B Certificate of Indebtedness due April 1, 1945 (23008-23010)	$	$300,000.00	$	$300,000.00	$
United States of America 90-day Treasury Bills due Sept. 9, 1943 (106174; 106264)	200,000 00		200,000.00		
United States of America Certificate of Indebtedness due Sept. 1, 1944 (8139)		100,000.00		100,000.00	
United States of America Certificate of Indebtedness due February 1, 1944 (4085-4086)	200,000.00		200,000.00		1,750.00
United States of America Certificate of Indebtedness due Sept. 15, 1947 (7912)		100,000 00		100,000.00	
Subtotal	(400,000.00)	(500,000.00)	(400,000.00)	(500,000.00)	(1,750 00)
Clara W. Wilson Hale Gift to Children's Hospital					
† The Hedges Company—1 share Series A Accumulative Dividend Preferred Stock	1.00			1 00	1.50
† Utilities Holding Corporation—1 share Series A Cumulative Dividend Preferred Stock	1.00			1.00	1 50
Subtotal Hale Gift Securities	(2.00)			(2.00)	(1.50)
Phoenix Fund (For Post-War Scholarships to Service Men)					
United States of America Defense Bonds Series F 12-year Appreciation Due Sept. 1, 1955 (C836281F-836284F inc.)		296.00		296.00	
Due March 1, 1954 (C242942F-C242948F inc.)	518.00			518.00	
Due April 1, 1954 (C245800F; C245902F inc.) (C245907F inc.)	518.00			518.00	
Due May 1, 1954 (C347976F—C347982F inc.)	518.00			518.00	
Due February 1, 1955 (M508925F; C606639F—C606640F inc.)	888.00			888.00	
Due September 1, 1954 (C425746F—C425752F inc.)	518.00			518.00	
Due April 1, 1955 (C638414F—C638416F inc.; Q294321F—Q294322F inc.)	259.00			259.00	
Subtotal Funds	(3,219.00)	(296.00		(3,515.00)	
Subtotal Restricted Funds	(403,221.00)	(500,296.00)	(400,000.00)	(503,517.00)	(1.50)
II. General Agency Funds					
Alumni Association					
Hotel Sherman Inc.					
5 shares Capital Stock	5.00			5.00	
1-5% Twenty Year First Mortgage Income Bond	375 00			375 00	$ 18 75

†Original gift of donor carried at nominal value, no market value available.

Schedule B-4b—Continued

	Balance July 1, 1943	Additions 1943–44	Deductions 1943–44	Balance June 30, 1944 (See Exhibit A)	Income Received 1943–44
Athletic Council of State University of Iowa					
3 Iowa Stadium 5% Serial Bonds	300.00			300.00	15.00
United States of America Savings Bonds Series F due Oct. 1, 1954. (Q169002F)	18.50			18 50	
United States of America Savings Bonds Series F 12-year Appreciation due April 15, 1955 (Q302207F; Q293709F—Q293710F inc.)	55.50			55.50	
United States of America Savings Bonds Series F 12-year Appreciation due February 1, 1956 (M851418–M851423F inc.)		1,640.99		1,640.99	
United States of America Savings Bonds Series F 12-year Appreciation due October 1, 1955 (Q442155F)		18.50		18 50	
United States of America Savings Bonds Series F 12-year Appreciation due Sept. 21, 1955 (Q458340F–Q458343F inc.)		74.00		74 00	
United States of America Savings Bonds Series F 12-year Appreciation due Sept. 1, 1955 (Q459278F)		18.50		18 50	
United States of America Savings Bonds Series F 12-year Appreciation due Nov. 1, 1955 (Q498474F)		18.50		18.50	
Subtotal Alumni Association	(754.00)	(1,770.49)		(2,524.49)	(33.75)
Gamma Eta Gamma					
United States of America Defense Bonds Series F 12-year Appreciation due Dec. 1, 1954 (C511177F–C511180F inc.)	296.00			296.00	
Subtotal General Agency Funds	(1,050.00)	(1,770.49)		(2,820 49)	(33.75)
III. Student Organizations					
A. F. I.					
United States of America Defense Bonds Series F 12-year Appreciation due May 1, 1954 (C348072F–C348073F inc.)	148.00			148 00	
Senior Class Memorial 1943					
United States of America Defense Bonds Series F 12-year Appreciation due February 1, 1956 (M851417F; D389810F; C968436–C968439F Inc.)		1,406.00		1,406.00	
Senior Class Memorial 1942					
United States of America Defense Bonds Series F 12-year Appreciation dueMay 1, 1954 (M252794F)	740.00			740.00	
Senior Class Memorial 1932					
United States of America Defense Bonds Series F 12-year Appreciation due October 1, 1955 (C900611–C900632;Q545789–Q545790F inc.)		851.00		851.00	
Senior Class 1934					
United States of America Defense Bonds Series G 12-year Interest Type due April 1, 1955 (M1477695G)	1,000.00			1,000.00	
Senior Class 1935					
United States of AmericaDefense Bonds Series G due April 1, 1955 (M1477696G; C1376112G)	1,100.00			1,100.00	

SCHEDULE B-4b—Continued

	Balance July 1, 1943	Additions 1943–44	Deductions 1943–44	Balance June 30, 1944 (See Exhibit A)	Income Received 1943–44
Hillel Foundation					
United States of America Defense Bonds Series F 12-year Appreciation due April 1, 1955 (Q286760F)	18.50	.....	.....	18.50	.....
Quadrangle Association					
United States of America Defense Bonds Series F 12-year Appreciation due March 1, 1955 (C636091F–C636093F inc.)	222.00	.....	.....	222.00	.....
Women's Recreational Association					
United States of America Defense Bonds Series F 12-year Appreciation due March 1, 1955 (Q286028F–Q286031F inc.; C622053F)	148.00	.....	.....	148.00	.....
Pontoniers					
United States of America Defense Bonds Series F 12-year Appreciation due April 1, 1955 (C645127F; Q294039F)	92.50	.....	.....	92.50	.....
Currier Hall Association					
United States of America Defense Bonds Series F 12-year Appreciation due April 1, 1956 (Q661809F–Q661811F inc.)	.....	55 00	.....	55.50	.....
Due September 14, 1955 (C815166F–C815167F inc.)	.....	148.00	.....	148.00	.....
Series G due April 1, 1956 (C2746200G)	.....	100.00	.....	100.00	.....
University Women's Association					
United States of America Defense Bonds Series G due April 1, 1955 (M1477694G)	1,000.00	.....	.....	1,000.00	.....
Associated Students of Engineering					
United States of America Defense Bonds Series F 12-year Appreciation due May 1, 1955 (C758864F–C758866F inc.)	222.00	.....	.....	222.00	.....
Pi Omega Pi					
United States of America Defense Bonds Series F 12-year Appreciation due June 1, 1955 (C77544F–C77547F inc.)	296.00	.....	.....	296.00	.....
Dolphin Club					
United States of America Defense Bonds Series F 12-year Appreciation due Dec. 1, 1954 (M29295F)	740.00	.....	.....	740.00	.....
Men's Pan Hellenic Association					
United States of America Defense Bonds Series F 12-year Appreciation due February 1, 1955 (C525319F–C525321F inc.)	222.00	.....	.....	222.00	.....
Iowa Dames Club					
United States of America Defense Bonds Series G due April 1, 1956 (C2744586G)	.....	100.00	.....	100.00	.....
Chi Epsilon Society					
United States of America Defense Bonds Series F 12-year Appreciation due July 1, 1955 (Q421287F)	.....	18.50	.....	18.50	.....
University High School Activities Fund					
United States of America Defense Bonds Series F 12-year Appreciation due February 1, 1956 (Q551161F–551162F inc.)	.....	37.00	.....	37.00	.....
Iota Sigma Pi					
United Stares of America Defense Bonds Series G due April 1, 1956 (C2744587G)	.....	100.00	.....	100.00	.....
Subtotal Student Organizations	(5,949.00)	(2,816.00)	.....	(8,765.00)	.....
Student Publications, Inc.					
United States of America Defense Bonds Series F 12-year Appreciation due October 1, 1955 (Q545794F–Q545795F inc.)	.....	37.00	.....	37.00	.....
Total Trust Fund Securities (To Exhibit A)	$410,220.00	$504,919.49	$400,000.00	$515,139.49	$ 1,785.25

Schedule B-4c

SUMMARY OF SCHOLARSHIPS AND FELLOWSHIPS

For Year Ended June 30, 1944

Financed by	Number Granted	Value	Amount
A. Reduction in Tuition and Budget Allocations			
General Scholarships			
Summer Session 1943	47	$ 30.00	$ 1,410.00
Summer Session Special Action 8 weeks Session	1	15.00	15.00
Academic Year	151	60.00	9,060.00
Public Speaking	12–½	60.00	750.00
Music	44	41.46†	1,824.00
Latin American	21	76.98†	1,616 50
Iowa City Clergy	7	54 41†	380.85
Tuition Exemptions to Graduate Students			
Summer Session	217	39.35†	8,538.32
Academic Year	249	92.87†	23,123.24
Subtotal	(749–½)		(46,717.91)
B. Endowment			
A. Whitney Carr Scholarship	8	60.00	480.00
A. Whitney Carr Scholarship (f.c.m. 2–7–44)	1	175.00	175.00
John F. Dillon Scholarship	5	74 80†	374.00
William Gardiner Hammond Law Scholarship	2	33.50†	67.00
John P. Laffey Scholarship	6	78 33†	470.00
Joseph Graham Mayo	1	250 00	250.00
La Verne Noyes Scholarship	50	74 50†	3,725 16
Edward Prichett Scholarship for Law and Liberal Arts Students	2	81.00	162.00
W. T. Proudfoot Scholarship	1	65 00	65.00
Paul Reed Rockwood	1	252.00	252.00
Subtotal	(77)		(6,020.16)
C. Current Gifts			
George Davis Bivin Fellowship	1	300.00	300.00
Corn Products Refining Company Fellowship	1	666.64	666.64
Engineering Student Aid	1	50.00	50.00
American Foundation for Pharmaceutical Education Scholarships in Pharmacy	1	200.00	200.00
Iowa Fellowships in Writing	1	25.00	25.00
Henry L. Doherty Foundation Scholarship Fund for Edith Gillespie	1	300.00	300.00
Anonymous Gift for Donald Youel	1	2,500.00	2,500.00
Rockefeller Foundation Gift for J. Davies	1	545.00	545.00
Allied Chemical and Dye Corporation Fellowship in Chemistry	1	749.97	749.97
Granger Scholarship Fund	2	125.00	250.00
Eastman Kodak Company Fellowship in Chemistry	1	666 64	666.64
Rockefeller Foundation Gift for Rex Whitworth	1	245.00	245.00
Subtotal	(13)		(6,498.25)
D. Variuos State Agencies			
Iowa Vocational Board	8	162.21†	1,297.66
State Board of Education			
Blind Student Aid	3	189.00†	567.00
Subtotal	(11)		(1,864.66)
Total Scholarships and Fellowships Granted	850–½		$ 61,100.98

†Values vary, amount shown is average.

Schedule B-4d

STUDENT ACTIVITY FEES

For Year Ended June 30, 1944

Balance Forward July 1, 1943			$ 12,713.03
Income			
Allocations for Tuitions			
Summer Session 1943		$ 15,334.24	
First Semester		27,983.18	
Second Semester		27,378.26	
Total Tuition Allocation (Schedule B–1a)			$ 70,695.68
Fee for Duplicate Identification Cards			49.50
Total Income			$ 70,745.18
Total Credits			$ 83,458.21
Distribution and Expense			
Distribution			
Student Publications, Inc.	$ 12,803.67		
Board in Control of Athletics	26,511.57		
Iowa Memorial Union Fund	10,820.00		
Concert Course	1,457.14		
Student Hospitalization	9,391.00		
R. O. T. C. Unit Fund	1,077.00		
Band Uniforms	115.00		
Refunds	1.00		
Dramatic Art Laboratory	5,155.44		67,331.82
Expenditures			
Office Expense	166.21		
Printing	169.75		
Supplies	123.52		
Wages	44.55		
Repairs	9.28	513.31	67,845.13
Balance			$ 15,613.08

Schedule B-4e

ASSOCIATED ACTIVITIES

For Year Ended June 30, 1944

STATE BOARD OF HEALTH

(Social Security Act, Title VI, U. S. Public Health Service)

This account is operated in conjunction with the State Hygienic Laboratory. Disbursements are made through the State Board of Health, a complete set of accounts being maintained in the University Business Office.

Balance July 1, 1943		$ 2,730.78	
Less: Lapsed Balance		1,030.15	
		$ 1,700.63	
Appropriation (Schedule F-1)			
Salaries	$ 20,820.00		
Travel	1,000.00		
Balance Lapsed June 30, 1944			
Salaries	$ 1,390.36*		
Travel	728.60*	2,118.96*	19,701.04	$ 21,401.67
Expenditures			
Salaries		19,429.64	
Travel		271.40	
General		1,700.63	$ 21,401.67

DIVISION OF DENTAL HEALTH EDUCATION

This account is operated in conjunction with the Bureau of Dental Hygiene. Disbursements are made through the State Board of Health, a complete set of accounts being maintained in the University Business office.

Appropriation (Schedule F-1)		
Salaries	$ 1,440.00	
Supplies	500.00	$ 1,940.00
Expenditures		
Salaries	1,440.00	
Office Expense	220.55	
Printing	127.16	
Supplies	77.90	
General	8.63	
	1,874.24	
Orders in Process June 30, 1944	65.76	$ 1,940.00

*Indicates deduction.

STATE HYGIENIC LABORATORY

(Sections 3952 and 3953 of 1931 Code)

This department is operated as a part of the College of Medicine. All funds are handled and invoices paid through the State Comptroller's Office upon the approval of the University Business Manager. A complete set of account is kept in the University Business Office which is in agreement with the accounts in the State Comptroller's Office.

Balance July 1, 1943			$ 2,475.44
Appropriation (Schedule F-1)			
1943-44 Appropriation (50th G. A.)	$ 80,000.00		
1943-44 Appropriation (50th G. A.) Salary Increases	2,700.00		82,700.00
Less: Salaries Lapsed 1943-44			9,666.94
			$ 75,508.50
Expenditures			
Salaries	37,013.06		
Wages	3,828.70		
Office Expense			
Postage	2,963.72		
Envelopes and Mailing Tubes	3,528.67		
Telephone—Rent	211.11		
Tolls	35.85		
Telegrams and Freight	141.73		
Express	318.80		
Printing	1,244.22		
Other Office	641.83		
General Supplies			
Bacto	345.69		
Glassware	1,974.57		
Chemicals and Antigen	688.26		
Drugs	243.45		
Guinea Pigs	1,902.02		
Sheep Blood	269.00		
Other General	9,579.58		
Laundry	180.02		
Equipment	1,384.97		
Repairs	3,074.52		
	69,569.77		
Orders in Process June 30, 1944	5,938.73		$ 75,508.50

Schedule B-4e—Continued

UNITED STATES CRIPPLED CHILDREN'S FUND

Statement of Receipts and Expenditures

(Social Security Act, Title V, Part 2 as Amended)

Funds carried in separate bank account and paid out upon approval of vouchers by State Director of United States Crippled Children's Program in Iowa.

	Fund A	Fund B	Total
Cash Balance Forward July 1, 1943	$ 11,749.89	$ 7,485.87	$ 19,235.76
Receipts			
Income from Miscellaneous Sources*	3.09		3.09
Income from United States Government (Schedule F–1)	63,250.00	50,574.00	113,824.00
Total	$ 75,002.98	$ 59,059.87	$133,062.85
Cash Expenditures			
Hospital Care	5,209.22	11,938.14	17,147.36
Convalescent Care	1,000.00	1,320.00	2,320.00
Sanatorial Care	21,557.93	15,712.97	37,270.90
Office Supplies	255.78		255.78
Printing and Publications	204.25		204.25
Appliances	800.00		800.00
Scientific Equipment	49.09		49.09
Communication	276.09		276.09
Foster Home Care		150.00	150.00
Contingent	169.96	3.80	173.76
Accounting Services	1,275.00		1,275.00
Fee for State Merit System	136.98	15.18	152.16
Salaries	17,397.00	11,806.90	29,203.90
Staff Travel	2,892.30	1,701.80	4,594.10
Diagnostic Clinics	100.00	622.60	722.60
Special Eard'ac Project		1,284.75	1,284.75
Laboratory Service Cardiac and Diabetic Cases		600.00	600.00
Total	51,323.60	45,156.14	96,479.74
Balance (To Exhibit A)	23,679.38	12,903.73	36,583.11
Encumbered for Orders in Process	6,454.89*	4984.13*	11,439.02*
Net Balance June 30, 1944	$ 17,224.49	$ 7,919.60	$ 25,144.09

*Indicates deduction.

Exhibit

STATEMENT OF STUDENT

For Year Ended

	Year Established	Principal June 30, 1943		
		Cash	Notes	Total
Alumni Association Loan	1932	$ 3,312.29	$ 2,375.80	$ 5,688.09
Alumni Association Loan Investments				
A. Whitney Carr Graduate Loan	1900	3,008.57	1,135.43	4,144.00
F. C. Denkmann Loan in Liberal Arts	1928	2,518.12	9.20	2,527.32
Dolphin Club Loan	1939	635.28		635.28
W. O. Finkbine Loan for Men	1926	1,494.46		1,494.46
Home Economics Club Loan	1932	254.66		254.66
International Student Council Loan	1930	239.45		239.45
Kellogg Foundation Loan for Dental Students	1942	7,173.90	2,855.30	10,029.20
Kellogg Foundation Loan for Medical Students	1942	8,522.65	1,493.50	10,016.15
Kellogg Foundation Loan for Student Nurses	1942	3,420.00	580.00	4,000.00
Law Consolidated Loan	1926	9,142.25	1,245.03	10,387.28
Don A. and Julis L. Love MemorialLoan Fund	1940	23,440.40	1,796.83	25,237.23
College of Medicine Loan	1930	150.63	100.00	250.63
Mortar Board Loan	1933	110.74		110.74
Student Nurses' Association Loan	1930	256.78		256.78
Phi Beta Kappa Loan	1934	190.51	50.00	240.51
Phi Epsilon Kappa Loan	1938	19.41		19.41
Alice E. Booth Medical Loan	1944			
Senior Class Loan	1942	660.00		660.00
Dorothy Finkbine Souers Loan for Women	1927	808.87	693.41	1,501.28
Emilie Blackmore Stapp Loan	1934	373.29	50.67	423.96
Marie Graham Stapp Loan	1934	267.74	254.97	522.71
Robert T. Swaine Graduate Loan	1925	2,455.16	1,100.42	3,555.58
Wm. H. Symons Loan	1935	3,252.84	736.89	3,989.73
Undergraduate Student Loan	1900	13,072.24	3,995.79	17,068.03
U. S. Government Loan	1942	30.00	40,723.38	40,753.38
Women's Association Loan	1932	165.89	100.00	265.89
United States of America Certificate of Indebtedness		75,004.78*	75,004.78	
Total (To Exhibit A)		$ 9,970.35	$134,301.40	$144,271.75
SUMMARY				
Student Loan Notes		$ 84,975.13	$ 59,296.62	$144,271.75
U. S. Government Bonds		75,004.78*	75,004.78	
		$ 9,970.35	$134,301.40	$144,271.75

*Indicates deduction.
†Transfer of note from Augustana College.

C

LOAN FUNDS

June 30, 1944

Additions			Deductions	Principal June 30, 1944		
Gifts	Income	Other		Cash	Notes and Investments	Total
$.....	$.....	$.....	$ 2,799.01*	$ 701.53	$ 2,187.55	$ 2,889.08
.....	.....	.....	2,799.01	.....	2,799.01	2,799.01
.....	111.88	51.00	43.00*	3,118.94	1,144.94	4,263.88
.....	1.00	156.10	.....	2,684.22	.20	2,684.42
.....	1.00	.....	.....	636.28	.....	636.28
.....	.....	.....	.....	1,494.46	.....	1,494.46
.....	.....	.....	.....	254.66	.....	254.66
.....	.....	.....	.....	239.45	.....	239.45
.....	78.46	.....	.....	8,271.66	1,836.00	10,107.66
.....	48.60	.....	.....	9,576.75	488.00	10,064.75
.....	.....	.....	.....	3,525.00	475.00	4,000.00
1.47	144.35	34.85	.....	9,622.22	945.73	10,567.95
.....	93.96	4.00	30.04*	24,186.25	1,118.90	25,305.15
.....	10.00	.....	.....	260.63	.....	260.63
.....	.....	.....	.....	110.74	.....	110.74
.....	.....	.....	.....	256.78	.....	256.78
.....	12.25	.....	.....	252.76	.....	252.76
.....	.....	.....	19.41*	.....	.....	.....
.....	.....	300.35	.....	300.35	.....	300.35
.....	.....	.....	.....	660.00	.....	660.00
.....	49.38	.....	.....	1,141.97	408.69	1,550.66
.....	11.48	.....	.....	435.44	.....	435.44
.....	14.87	.....	.....	422.14	95.44	537.58
850.00	53.22	250.00	.....	3,723.38	985.32	4,708.80
.....	124.87	80.00	.....	3,884.60	310.00	4,194.60
.....	233.20	283.30	51.00*	14,797.33	2,636.20	17,433.53
4,123.00	66.05	500.00†	1,291.60*	743.48	43,407.35	44,150.83
.....	.....	.....	.....	235.89	30.00	265.89
.....	643.11	.....	22.38*	74,379.27*	75,000.00	620.73
$ 4,974.47	$ 1,697.68	$ 1,559.60	$ 1,457.43*	$ 17,177.64	$ 133,868.43	$ 151,046.07
$ 4,974.47	$ 1,054.57	$ 1,559.60	$ 4,234.06*	$ 91,556.91	$ 56,069.42	$ 147,626.33
.....	643.11	.....	2,776.63	74,379.27*	77,799.01	3,419.74
$ 4,974.47	$ 1,697.68	$ 1,559.60	$ 1,457.43*	$ 17,177.64	$ 133,868.43	$ 151,046.07

Schedule

OPERATION OF STUDENT

For Year Ended

	Loans Outstanding June 30, 1943	Loans Made	
		Number	Amount
Alumni Association Loan	$ 2,375.80	21	$ 1,020.50
A. Whitney Carr Graduate Loan	1,135.43	30	1,641.68
F. C. Denkmann Loan in Liberal Arts	9.20	.....	.....
Dolphin Club Loan	.....	.....	.....
W. O. Finkbine Loan for Men	.....	1	80.00
Kellogg Foundation Loan for Dental Students	2,855.30	2	312.00
Kellogg Foundation Loan for Medical Students	1,493.50	.....	.....
Kellogg Loan for Student Nurses	580.00	.....	.....
Law Consolidated Loan	1,245.03	4	186.00
Don A. and Julia L. Love Memorial Loan	1,796.83	1	40.00
College of Medicine Loan	100.00	.....	.....
Phi Beta Kappa Loan	50.00	.....	.....
Dorothy Finkbine Souers Loan for Women	693.41	6	480.00
Emilie Blackmore Stapp Loan	50.67	.....	.....
Marie Graham Stapp Loan	254.97	2	155.00
Robert T. Swaine Graduate Loan	1,100.42	2	300.00
Wm. H. Symons Loan	736.89	.....	.....
Undergraduate Student Loan	3,995.79	99	4,291.75
U. S. Government Loan	40,723.38	11	3,460.52
Women's Association Loan	100.00	.....	.....
Total	$ 59,296.62	179	$11,967.45

†$500.00 transferred from Augustana College.
‡205.00 transferred to University of Minnesota.

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LOAN FUNDS

June 30, 1944

Loans Paid	Loans Transferred	Loans Outstanding—June 30, 1944				Interest Collected on Loans
		Total	Not Due	Past Due Less Than One Year	Past Due One Year or More	
$ 1,208.75	$	$ 2,187.55	$ 2,017.55	$ 137.50	$ 32.50	$
1,632.17		1,144.94	774.67	31.67	338.60	111.88
9.00		.20			.20	1.00
						1.00
80.00						
1,331.30		1,836.00	1,576.00	260.00		78.46
1,005.50		488.00	488.00			48.60
105.00		475.00	475.00			
485.30		945.73	237.85		707.88	144.35
717.93		1,118.90	170.00	85.00	863.90	93.96
100.00						10.00
50.00						12.25
764.72		408.69	270.19	98.50	40.00	49.38
50.67						11.48
314.53		95.44	95.00		.44	14.87
415.00		985.42	300.00		685.42	53.22
426.89		310.00			310.00	124.87
5,651.34		2,636.20	1,545.00	518.50	572.70	233.20
1,071.55	295.00†	43,407.35	43,407.35			66.05
70.00		30.00	30.00			
$ 15,489.65	$ 295.00	$ 56,069.42	$ 51,386.61	$ 1,131.17	$ 3,551.64	$ 1,054.57

Exhibit D

SUMMARY OF ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

For Year Ended June 30, 1944

	Date Established	Principal July 1, 1943	Cash Additions (Deductions*)		Principal June 30, 1944
			Earnings	Other	
Funds Under Group Investment Plan					
Permanent Land Fund (Accrued from sale of land from federal grant. Income used for general University purposes)	1840	$ 284,889.36	$.....	$.....	$ 284,889.36
Reserve for Contingencies of Invested Funds† (Expendable to protect investments)	1932	38,162.82	3,880.68	2,222.85	44,266.35
Mark Ranney Memorial Fund (Established by Martha W. Ranney. Interest used for establishing and maintaining Mark Ranney Memorial Institute for the foundation of a College of Fine Arts)	1908	83,436.67	.....	.....	83,436.67
A. Whitney Carr Scholarship (Interest used for scholarships worth $60.00 a year in College of Liberal Arts and applied Science, also loans to graduate students)	1900	50,000.00	.....	.....	50,000.00
Waite Lowery Gifford Memorial (Established by Helen J. Gifford. Interest to be used in equipping and maintining a room in the University Hospital for free medical treatment of needy patients)	1908	16,537.67	.....	.....	16,537.67
William Jennings Bryan Prize Fund (Interest to be used as a prize for students' essays on "Government")	1903	250.00	.....	.....	250.00
Johnson Memorial Prizes (Established in 1923 by Mr. and Mrs. John H. Johnson and increased in 1935. See Johnson Memorial Prizes under non-group nvestments. Interest used for Ernest R. Johnson Memorial Prizes of$25.00 and $15.00 to students with highest scholastic standing for four years years in College of Liberal Arts; and for John Hamilton Johnson Memorial Prizes of $20.00, $15.00, and $10.00 to studentsmajoring in Journalism who write the best stories for the Daily Iowan during the academic year.)	1923	420.00	.....	.....	420.00
Samuel Lefevre Memorial Prize (Established by Annie LeFevre. Interest to be used for freshman oratorical prize)	1923	500.00	.....	.....	500.00
Belle and David Wyland Scholarship (Established by will of Belle Wyland. Interest available for scholarships)	1930	900.00	.....	.....	900.00
F. O. Lowden Oratorical Prize Insurance (In accordance with terms of the gift all interest in excess of the oratorical prize is to be accumulated to $3,000 and held as an insurance against possible loss in principal)	1931	1,566.53	73.90	.....	1,640.43
W. T. Proudfoot Scholarship (Interest used for scholarships in Art Department to students preferably from Warren County. Also $1,000 in non-group investments)	1926	1,000.00	.....	.....	1,000.00

Theodore Sanxay Fellowship Fund (Interest to be used for fellowships for Liberal Arts students)	1926	15,000.00			15,000.00
F. C. Denkmann Liberal Arts Loan Fund (Interest used for loans to students in College of Liberal Arts)	1928	5,000.00			5,000.00
F. C. Denkmann Law Scholarship Fund (Interest used for Law Scholarships)	1928	5,000 00			5,000.00
Rockefeller and General Education Board Medical Research Fund (Fstablished from interest accumulations on Rockefeller gift for new medical building. Income used for medical research)	1929	200,000.00			200,000.00
Paul Reed Rockwood Fund for Lectureships or Scholarships in Medical Research (Established by Alan C. Rockwood, executor of state of E. W. Rockwood. Interest to be used to pay honoraria to one or more visiting lecturers in the College of Medicine)	1937	8,945.30			8,945.30
William Gardiner Hammond Scholarship (Gift of J. E. E. Markley. Interest to be used to establish Law Scholarsh p in honor of Wm. Gardiner Hammond)	1938	2,500.00			2,500.00
LaVerne Noyes Foundation Scholarship Fund (Established by trustees of Noyes estate. Interest to be used to provide scholarships to citizens who served in the World War or their descendants by blood. See also non-group investments)	1938	13,253.49			13,253.49
Joseph Graham Mayo Fund for Lectureships or Scholarships in College of Medicine (Established by Edith Graham Mayo. Interest to be used to pay honoraria to one or more visiting teachers, or may be used in any one year to pay a scholarship in the College of Medicine)	1939	5,000.00			5,000.00
Edward Prichett Scholarship Fund (Interest to be used for maintaining scholarships in the College of Law or College of Liberal Arts)	1940	6,631.80			6,631.80
Scherling Prize Fund (Established by Gus Scherling. Interest to be used for prizes in College of Pharmacy for superior work in organic chemistry)	1941	200.00			200.00
Y. W. C. A. Fund for Permanent Benefit to Y. W. C. A. (Established by Y. W. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. W. C. A., principal expendable for permanent benefit to Y. W. C. A.)	1942	3,151.37			3,151.37
Y. M. C. A. Fund for Permanent Benefit to Y. M. C. A. (Established by Y. M. C. A. from funds received for sale of Close Hall. Interest to be paid annually to Y. M. C. A., principal expendable for permanent benefit to Y. M. C. A.)	1942	449.50			449.50
A. O. Thomas Memorial Fund (Interest to be used for purchase of rare and needed fossils, etc. for department of Geology)	1943	450.00			450.00
John Stefaniek Bequest for Advancement of Russian Language Course		500.00		500.00*	
President's Fund (Established by President Hancher. Proceeds of this fund are at the discretion of the President to establish prizes, scholarships, honoraria, gifts and other awards.)	1943			341.21	341.21
Alice E. Booth Loan (Established by Alice E. Booth. Interest to be used as a student loan fund for worthy students preferably in the College of Medicine)	1944			12,078.42	12,078.42
Nile Kniek Memorial Scholarship Fund	1943			425.00	425.00
B. J. Lambert Scholarship Fund (Established by Alumni of the University for awards to students of Engineering)	1944			3,634.25	3,634.25
Subtotal Funds Under Group In estment Plan		(743,744.51)	(3,954.58)	(18,201.73)	(765,900.82)

Exhibit D—Continued

	Date Established	Principal July 1, 1943	Cash Additions (Deductions* Earnings	Cash Additions (Deductions* Other	Principal June 30, 1944
Funds Not Under Group Investment Plan					
Gifts From Citizens of Iowa City for Chapel (Formerly donated land fund-Clay and Calhoun County). (Transferred from real estate inventory 1934–35. Represents appraised value of Clay and Calhoun County farms donated in 1865. Rents and proceeds, if sold, are expendable)	1935	17,224.85			17,224.85
F. O. Lowden Oratorical Prize (Interest used as prizes for winners of Northern Oratorical Lague Contest)	1900	2,500.00			2,500.00
W. T. Proudfoot Scholarship (Interest used for scholarships in Art Department to students preferably from Warren County. Also $1,000 in group investment)	1923	1,000.00			1,000.00
W. O. Finkbine Fund for Annual University Dinner for Men (Interest to be used for students who have achieved marks of distinction in various scholastic activities. Surplus funds may be transferred to student loan fund)	1926	4,000.00			4,000.00
W. O. Finkbine Fund for Goodwill Dinner for Women and Dorothy Finkbine Souers Loan Fund (Established by W. O. Finkbine)	1927	4,000.00			4,000.00
John F. Dillon Scholarship (Interest used for law prizes and scholarships)	1914	12,000.00			12,000.00
John P. Laffey Gift for Law Scholarships (Interest to be used for law scholarships)	1927	10,000.00			10,000.00
Laura Spelman Endowment Fund for Child Welfare (Gift of 150 shares of stock in Parents' Publishing Association. Income to be used in support of Child Welfare Research work)	1929	7,575.00			7,575.00
F. O. Lowden Prize Fund in Liberal Arts (Interest to be used for prizes in Botany, Geology, Greek, Latin, and Mathematics, $25.00 each; and for debate, (50.00). Excess of interest over prizes to be accumulated in cash until at least $2,000 is accumulated against possible loss to principal)	1935	3,000.00			3,000.00
Johnson Memorial Prizes (See also Johnson Memorial Prizes of $42) in group investment)	1935	1,250.00			1,250.00
F. O. Lowden Liberal Arts Prize Reserve Fund (In accordance with terms of the gift all interest in excess of the prize is to be accumulated in cash to $2,000 and held as a reserve against possible loss in principal)	1936	280.02	85.00		365.02
LaVerne Noyes Foundation Scholarship Fund (Gift of 175 shares aermotor stock. See also group investments)	1938	192,500.00			192,500.00
Charles Bundy Wilson Memorial Prize (Established by Mrs. Charles Bundy Wilson. Income to be used as a prize or prizes for excellence in the German Language or Literature)	1939	1,000.00			1,000.00
Subtotal Funds not Under Group Investment Plan		(256,329.87)	(85.00)		(256,414.87)
Total Endowment and Expendable Fund Principal		1,000,074.38	4,039.58	18,201.73	1,022,315.69
Reserve for Unrealized Increment or Group Investment Farm Sale Contracts		2,000.00		2,000.00*	
Total Endowment and Expendable Funds (To Exhibit A)		$ 1,002,074.38	$ 4,039.58	$ 16,201.73	$1,022,315.69

†See Finance Committee Minutes of April 14, 1942. Net profits from bonds sold, and tenper cent of annual income on Endowment Fund Group. Investments are to be set aside each year until fund reaches $50,000.00.

Schedule D-1

SUMMARY OF ENDOWMENT AND NON-EXPENDABLE FUND INVESTMENTS IN JOINT CUSTODY OF UNIVERSITY TREASURER AND FINANCE COMMITTEE OF THE IOWA STATE BOARD OF EDUCATION

As of June 30, 1944

	Non-Group Investments	Group Investments	Total
Cash (Schedule D-2)	$ 886.85	$ 11,631.48	$ 12,518.33
Investments:			
U. S. and Municipal Bonds (Schedules D-3 and D-8)	12,840.17	341,803.69	354,643.86
Other Bonds (Schedule D-8)	10,000.00	.....	10,000.00
First Mortgage Real Estate Loans (Schedule D-4)	.....	293,075.00	293,075.00
Preferred Stock (Schedule D-8)	15,500.00	.....	15,500.00
Management and Founders Stock (Schedule D-8)	7,575.00	.....	7,575.00
Common Stock (Schedule D-8)	192,750.00	.....	192,750.00
Real Estate Owned (Schedules D-6 and D-8)	16,862.85	107,756.40	124,619.25
Farm Sale Contracts (Schedule D-7)	.....	4,400.00	4,400.00
Other Securites (Schedule D-4)	.....	7,234.25	7,234.25
Subtotal Investments	(255,528.02)	(754,269.34)	(1,009,797.36)
Total (To Exhibit A)	$256,414.87	$765,900.82	$1,022,315.69

Schedule D-2

SUMMARY OF RECEIPTS AND DISBURSEMENTS OF ENDOWMENT AND NON-EXPENDABLE FUNDS

For Year Ended June 30, 1944

	Chapel Fund	Dillon Fund	Lowden Reserve	Group Investments	Total (See Exhibit F)
Cash Balance July 1, 1943	$ 362.00	$ 125.38	$ 280.02	$ 21,152.46	$ 21,919.76
Receipts:					
Bonds Sold (Schedule D-3)				28,000.00	28,000.00
Mortgage Loan Payments (Schedule D-5)				70,554.00	70,554.00
Payments on Farm Sale Contracts (Schedule D-7)				9,200.00	9,200.00
Additions to Fund:					
President's Fund				341.21	341.21
Alice E. Booth Loan Fund				5,594.17	5,594.17
Nile Kinnick Scholarship Fund				425.00	425.00
B. J. Lambert Scholarship				3,634.25	3,634.25
Sale of 2 Lots of land (Schedule D-6)				1,132.85	1,132.85
From Income on Endowment Funds for:					
Bond Premium Amortization 1943-44 (Schedules D-3 and D-8)		34.45		493.06	527.51
Earnings added to principal			85.00	3,954.58	4,039.58
Total Receipts		34.45	85.00	123,329.12	123,448.57
Total Balance and Receipts	$ 362.00	$ 159.83	$ 365.02	$144,481.48	$145,368.33
Disbursements:					
Transfer—John Stefanick Bequest				500.00	500.00
New Mortgage Loans (Schedule D-5)				16,600.00	16,600.00
Expense—Booth Estate				750.00	750.00
Purchase of U. S. and Municipal Bonds (Schedule D-3)				115,000.00	115,000.00
Total Disbursements				132,850.00	132,850.00
Cash Balance June 30, 1944 (Schedule D-1)	$ 362.00	$ 159.83	$ 365.02	$ 11,631.48	$ 12,518.33

Schedule

SUMMARY OF UNITED

BONDS—GROUP

For Year Ended

Description	Interest Rate	Date Due	Amount Due	Book Value July 1, 1943
United States of America Treasury	2.5	3–15–52	$.....	$ 24,000.00
United States of America Treasury	2.5	9–15–67	.....	62,000.00
United States of America Treasury	7/8	2–1 –45	.....	.....
United States of America Treasury	7/8	4–1 –44	.....	50,000.00
United States of America Treasury	7/8	6–15–52	.....	.....
United States of America Treasury	7/8	4–1 –45	.....	.....
Appanoose County Refunding	4.25	1–1 –46	.....	14,973.59
Blackhawk County Funding†	5	(11–1–44	1,000.00)	5,834.98
	.....	(11–1–46	5,000.00)	.....
	.....	(11–1–47	1,000.00)	.....
Cass County Funding	5	11–1–43	.....	9,035.63
Decatur County Funding	3	11–1–45	.....	5,023.06
Fremont County Funding	5	(11–1–44	5,000.00)	15,137.56
	.....	(11–1–45	5,000.00)	.....
	.....	(11–1–46	5,000.00)	.....
Johnson County Funding	3	(11–1–45	4,000.00)	10,029.07
	.....	(11–1–46	3,000.00)	.....
	.....	(11–1–47	3,000.00)	.....
Page County Funding	5	11–1–44	.....	2,011.16
Polk County Funding	4.5	9–1–43	.....	14,025.81
Pottawattamie County Funding	5	(11–1–43	4,000.00)	11,130.09
	.....	(11–1–44	3,000.00)	.....
	.....	(11–1–45	2,000.00)	.....
	.....	(11–1–46	2,000.00)	.....
Scott County Funding	5	(11–1–45	1,000.00)	20,529.67
	.....	(11–1–46	9,000.00)	.....
	.....	(11–1–47	10,000.00)	.....
Scott County Funding	5	11–1–48	.....	5,503.56
Scott County Funding	4.75	5–1–44	.....	3,051.34
Webster County Funding	5	11–1–43	.....	3,011.23
				$225,296.75

†Total par value $7,000.00. See also Schedule D-8 for share owned by Dillon Fund.
*Indicates deduction.

D-3

STATES AND MUNICIPAL INVESTMENT

June 30, 1944

Add Bonds Acquired (Schedule D-2)	Deduct Bonds Bonds Sold or Matured (Schedule D-2)	Deduct (Add*) Bond Premium (Discount*) Armortized (Schedules (D-2 — D-10)	Book Value June 30, 1944			Interest Received* (Schedule D-10)
			Par Value	Premium (Discount*)	Total (Schedule D-1)	
$.....	$.....	$.....	$ 24,000.00	$.....	$ 24,000.00	$ 600.00
.....	.....	.....	62,000.00	.....	62,000.00	1,550.00
.....	.....	.....	65,000.00	.....	65,000.00	.....
65,000.00	50,000.00	.....	.....	.....	.....	420.75
50,000.00	.....	.....	50,000.00	.....	50,000.00	.....
50,000.00	.....	.....	50,000.00	.....	50,000.00	.....
.....	.....	10.56*	15,000.00	15.85*	14,984.15	637.50
.....	.....	.....	.....	.....	.....	.....
.....	.....	24.03	5,750.00	60.95	5,810.95	292.50
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	4,000.00	26.43	5,000.00	9.20	5,009.20	350.00
.....	.....	15.37	5,000.00	7.69	5,007.69	150.00
.....	.....	54.15	15,000.00	83.41	15,083.41	750.00
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	12.23	10,000.00	16.84	10,016.84	300.00
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	7.36	2,000.00	3.80	2,003.80	100.00
.....	14,000.00	25.81	.....	.....	.....	315.00
.....	4,000.00	66.27	7,000.00	63.82	7,063.82	450.00
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	123.89	20,000.00	405.78	20,405.78	1,000.00
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	85.51	5,000.00	418.05	5,418.05	250.00
.....	3,000.00	51.34	.....	.....	.....	142.50
.....	3,000.00	11.23	.....	.....	.....	75.00
.....	.....	.....	.....	.....	.....	.....
$165 000.00	$ 78,000.00	$ 493.06	$ 340,750.00	$ 1,053.69	$ 341,803.69	$ 7,383.25

Schedule D-4

SUMMARY OF OTHER SECURITIES

GROUP INVESTMENT

For Year Ended June 30, 1944

		Book Value	Additions and Deductions	Balance June 30, 1944 (Schedule D-1)	Fund	Interest or Dividend Income Due & Received
Beech Nut Packing Company	Six shares stock	$ 20.00	$ 120.00	$ 120.00	Alice E. Booth Loan	$ 12.00
R. J. Reynolds Tobacco Company	Ten shares stock	10.00	100.00	100.00	Alice E. Booth Loan	8.00
Chase National Bank	Ten shares stock	13.55	135.50	135.50	Alice E. Booth Loan	7.00
General Electric Company	Fifteen shares stock	35.00	525.00	525.00	Alice E. Booth Loan	10.50
Security First National Bank of Los Angeles	Thirty shares stock	50.50	1,515.00	1,515.00	Alice E. Booth Loan	30.00
Air Reduction Company, Inc.	Fifteen shares stock	40.00	600.00	600.00	Alice E. Booth Loan	15.00
Southern California Edison Company	Forty shares stock	25.00	1,000.00	1,000.00	Alice E. Booth Loan	27.50
Chesapeake and Ohio Railway Company	Twenty shares stock	25.00	500.00	500.00	Alice E. Booth Loan	40.00
The Bon Ami Company	Ten shares stock	90.00	900.00	900.00	Alice E. Booth Loan	20.00
Security Title Building, Inc.	First Mortgage Bond	1,000.00	1,000.00	1,000.00	Alice E. Booth Loan	32.50
Paul S. and Gladys Moulton	Promissory Note	838.75	838.75	838.75	.....	.....
			$ 7,234.25	$ 7,234.25	.....	$ 202.50

Sechedule

SUMMARY OF FIRST MORTGAGE

For Year Ended

Loan No.	To Whom	Date Made	Date Due	Interest Rate	Balance July 1, 19 3.
9	Cahill, Wm.	1-19-38	1-1-43	4 5	$ 5,000 00
17	Gerlits, George J.	1-1-42	1-1-52	4	4,900.00
23	Lindemann, E. M. L.	1-1-42	1-1-52	4	6,000.00
29	Smith, Velma and C. H.	1-15-43	1-1-53	4.5	13,000.00
32	Wagner, Matilda	1-1-38	1-1-43	5	6,000.00
34	Gardner, Mary C.	1-1-39	1-1-44	4	15,640.00
36	Oberman, Anna	1-1-39	1-1-44	4	5,520.00
37	Hogan, Andrew J.	10-20-38	1-1-44	4	4,000.00
38	Cozine, Sidney C.	4-20-39	1-1-44	4	9,400.00
41	Worrell, Joseph E.	1-1-40	1-1-50	5	6,500.00
42	Sibel, Anthony	1-1-39	1-1-44	5	425.00
43	Gerlits, Ellen A., Admx.	6-19-41	1-1-51	4	4,200.00
47	Sheets, Lela Wood	1-1-41	1-1-51	4	5,750.00
49	Armbruster, Mary, Admx.	1-1-38	1-1-53	4.5	11,700.00
50	McCann, George	1-3-40	1-1-45	4	3,000.00
58	Oswald, Chris	8-2-40	1-1-45	4	3,300.00
59	Baker, Jacob W.	1-1-40	1-1-47	4	3,370.00
63	Sheppard, R. T.	1-1-41	1-1-51	4	2,000.00
64	Hrdlicka, Jos. A.	1-1-41	1-1-51	4	8,514.00
87	Craig, Carl	1-1-41	1-1-51	4	2,600.00
88	Miller, E. E.	1-1-41	1-1-51	4	5,760.00
91	Snyder, Josie Allen, and Allen George,	1-10-40	1-1-45	4	2,350.00
92	Hamilton, E. F., Ries, Bernice M. and Herbert J.	1-1-41	1-1-51	3.5	10,000.00
93	Holscher, Emma (Guardian)	6-27-41	1-1-51	4	7,350.00
94	Petty, Clarence H.	1-1-41	1-1-51	4	4,800.00
98	Wentz, Fred C. et al,	1-1-42	1-1-52	4	8,850.00
99	Knight, Florence B.	1-1-42	1-1-52	4	8,800.00
106	Newland, Margaret R. and G. O.	6-21-38	1-1-43	4	2,000.00
107	Lindley, Fred B.	11-1-38	1-1-44	4	6,240.00
108	Kaufman, Karl L.	3-4-39	1-1-49	4	11,000.00
109	Schott, Alexander A.	2-8-40	1-1-50	4	6,110.00
111	Augustin, Virgia	6-26-40	1-1-50	4	1,500.00
112	Womer, Carmie	11-29-40	1-1-51	4	800.0.00
114	Anderson, Oscar	8-9-41	3-1-51	3.75	5,085.00
115	Rugg, Etta M.	8-19-41	1-1-51	3.75	4,900.00
116	Adams, Lon O,; Adams, R. E.; Adams, T. Reagan, Trustees	10-23-41	1-1-52	3.75	5,880.00
117	Waller, Mabel	1-5-42	1-1-52	3.75	3,150.00
118	Seibers, H. F. and T. J.	1-19-42	1-1-52	3.75	4,700.00
119	Erusha, Clara; Crofter, Gilbert	2-10-42	1-1-52	3.75	5,900.00
120	Blunk, William	2-23-42	1-1-52	3.75	10,250.00
121	Reiss, Harry E.	3-1-42	1-1-52	3.75	10,700.00
122	Moser, Lee	3-11-42	1-1-52	3.75	10,775.00
123	Davis, Howard	3-11-42	1-1-52	3.75	7,350.00
124	Mercer, W. W. ,Trustee	3-26-42	1-1-52	3.5	12,000.00
125	Pollard, Claude A.	4-14-42	1-1-52	3.75	5,500.00
126	Sundgren, Edwin	4-14-42	1-1-52	3.75	8,820.00
127	Sowers, Wilber	5-6-42	1-1-52	3.75	12,740.00
128	Frutig, Lysle	3-1-43	1-1-53	3.75	4,500.00
129	Gingerich, Frank and Joella	3-1-43	1-1-53	3.75	5,000.00
130	Steel, W. A. and Nina	3-11-43	1-1-53	3.75	5,000.00
131	Sawtell, Chas. and Lillian	3-30-43	1-1-53	3.75	5,200.00
132	Hall, Cleo and Kathryn	3-27-43	3-1-53	3.75	5,000.00
133	Carver, Harland and Blanche	6-16-43	1-1-53	3.75	11,000.00
134	Tomlinson, Albert and Luella	11-10-43	3-1-53	4	
135	Wagner, Ralph and Grayce	1-18-44	1-1-54	3.75	
136	Blosser, Dwight and Ollie	3-13-44	1-1-50	3.75	
	Total				$347,029.00

D-5

LOANS — GROUP INVESTMENT

June 30, 1944

Additions (Schedule D-2)	Deductions (Schedule D-2)	Balance June 30, 1944 (Schedule D-1)	Appraised Value	No. of Acres	Value of Loan per Acre	Interest Due and Received 1943–44
$.....	$.....	$ 5,000.00	$ 60,000.00	397	$12.60	$ 225.00
.....	100.00	4,800.00	12;000.00	60	80.00	196.00
.....	1,000.00	5,000.00	16,000.00	100	50.00	220.00
.....	260.00	12,740.00	50,000.00	200	63.70	487.50
.....	6,000.00	.....	.....	.....	.....	252.00
.....	340.00	15,300.00	34,000.00	194	78.87	625.60
.....	120.00	5,400.00	16,200.00	162	33.33	220.80
.....	4,000.00	.....	.....	.....	.....	160.00
.....	200.00	9,200.00	22,500.00	150	61.33	381.20
.....	130.00	6,370.00	24,000.00	160	39.81	260.00
.....	.....	425.00	24,000.00	160.	2.66	21.25
.....	4,200.00	.....	.....	.....	.....	168.00
.....	250.00	5,500.00	10,000.00	98	56.12	230.00
.....	225.00	11,475.00	34,000.00	200	57.38	438.75
.....	1,600.00	1,400.00	9,500.00	80	17.50	121.17
.....	.....	3,300.00	8,400.00	140	23.57	132.00
.....	500.00	2,870.00	16,000.00	80	35.88	134.80
.....	.....	2,000.00	22,950.00	153	13.07	80.00
.....	8,514.00	.....	.....	.....	.....	507.84
.....	1,000.00	1,600.00	10,000.00	101	15.84	104.00
.....	260.00	5,500.00	14,000.00	80	68.75	230.40
.....	350.00	2,000.00	6,740.00	162.74	11.95	94.00
.....	.....	10,000.00	36,000.00	592	16.89	357.32
.....	150.00	7,200.00	16,150.00	160	45.00	294.00
.....	1,000.00	3,800.00	11,700.00	180	21.11	192.00
.....	150.00	8,700.00	20,000.00	200	43.50	354.00
.....	8,800.00	.....	.....	.....	.....	445.81
.....	.....	2,000.00	6,000.00	150	13.33	80.00
.....	65.00	6,175.00	25,200.00	312	19.79	249.60
.....	500.00	10,500.00	27,800.00	306.97	34.21	440.00
.....	6,110.00	.....	.....	.....	.....	371.79
.....	50.00	1,450.00	3,390.00	80	18.12	60.00
.....	250.00	7,750.00	17,600.00	160.	48.44	320.00
.....	105.00	4,980.00	8,075.00	160	31.12	188.49
.....	900.00	4,000.00	10,240.00	160	25.00	171.00
.....	120.00	5,760.00	10,625.00	80	72.00	222.47
.....	650.00	2,500.00	14,980.00	119	21.00	118.13
.....	100.00	4,600.00	7,522.00	93	49.46	179.11
.....	100.00	5,800.00	14,150.00	220	26.36	222.74
.....	250.00	10,000.00	16,450.00	141	70.92	384.38
.....	3,200.00	7,500.00	17,000.00	160	46.88	401.25
.....	1,200.00	9,575.00	17,280.00	138.19	69.29	404.06
.....	150.00	7,200.00	10,500.00	160	45.00	275.63
.....	4,000.00	8,000.00	32,200.00	280	28.57	445.13
.....	1,000.00	4,500.00	10,000.00	80	56.25	209.21
.....	8,820.00	.....	.....	.....	.....	362.21
.....	260.00	12,480.00	19,877.00	160	78.00	477.75
.....	150.00	4,350.00	7,000.00	80	54.38	141.86
.....	250.00	4,750.00	21,000.00	203.18	23.38	158.95
.....	150.00	4,850.00	8,500.00	80	60.62	151.38
.....	150.00	5,050.00	8,500.00	80	63.13	148.63
.....	2,500.00	2,500.00	10,000.00	139.33	17.94	146.35
.....	300.00	10,700.00	18,000.00	160	66.88	224.24
2,600.00	75.00	2,525.00	4,200.00	60	42.08	31.78
12,000.00	.....	12,000.00	22,595.00	187	64.17	.....
2,000.00	.....	2,000.00	7,000.00	80	25.00	.....
$ 16,600.00	$ 70,554.00	$ 293,075.00	$849,824.00	7,839.41	†	$ 13,519.48

† Average Loan per Acre $ 37.38
Average Appraisal per Acre 108.40

Schedule

SUMMARY OF REAL

GROUP

For Year Ended

Farm No.	Acquired from	Tenant	Date Acquired	Book Value July 1, 1943	Deductions	Book Value June 30, 1944 (Schedule D-1)
4	Farnsworth, Helen.....	Matt Kapp.....	8-9-33	$ 11,556.40	$.....	$ 11,556.40
6	Donohoe, Patrick.....	Kate Donohoe.....	11-17-33	15,925.00	.....	15,925.00
7	Loney, Wm.....	W. G. Floerschinger	1-18-34	10,000.00	.....	10,000.00
8	Maher, Philip.....	Philip Maher.....	8-20-34	7,500.00	.....	7,500.00
9	McCabe, Edward F....	Edward F. McCabe..	9-14-34	19,000.00	.....	19,000.00
12	Borschel, Edw. F.....	C. P. Bontrager.....	7-30-37	13,796.00	.....	13,796.00
13	Elliott, Charles.....	Wm. Volk.....	9-10-37	9,000.00	.....	9,000.00
14	Kahler, John.....	J. J. Williams.....	12-22-37	1,979.00	.....	1,979.00
16	Mahoney, Dennis Robert.....	D. R. Mahoney.....	12-12-38	14,000.00	.....	14,000.00
19	White, Matt.....	.....	5-25 36	5,000.00	.....	5,000.00
	Prichett, Edward ‡....	.....	9-20-38	700.00	70.000	.....
	Prichett, Edward ‡....	.....	9-20-38	210.0	210.00	.....
				$108,666.40	$ 910.00	$107,756.40

†Includes crop share if sold.

‡Two plots of land in Chicago, Illinois received from Prichett Estate and held temporarily until they can be resold.

D-6

ESTATE OWNED INVESTMENT

June 30, 1944

Appraisal Value of Land	No. of Acres	Past Due July 1, 1943	Due on Leases Expiring March 1, 1944†	Credits	Past Due June 30, 1944	Expenses (Schedule D-11)
$ 43,785.00	340.78	$ 707.00	$ 4,309.83	$ 3,909.83	$ 1,107.00	$ 400.96
63,000.00	251.90	.....	800.00	400.00	400.00	214.64
51,000.00	160	.....	800.00	800.00	.....	285.69
16,000.00	80	7.75	275.00	275.00	7.75	97.36
50,000.00	200	.....	800.00	800.00	.....	554.90
18,600.00	118	.....	700.00	700.00	.....	118.52
30,000.00	200	239.03	597.16	522.16	314.03	582.70
5,580.00	41.34	.....	180.55	180.55	.....	13.06
20,000.00	200	.54	700.00	700.54	.....	62.60
10,000.00	80	.....	.....	.....	.....	23.40
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
$ 308,055.00	1672.02	$ 954.32	$ 9,162.54	$ 8,288.08	$ 1,828.78	$ 2,353.83

Schedule D-7

SUMMARY OF FARM SALE CONTRACTS—GROUP INVESTMENT

For Year Ended June 30, 1944

No.	Sold to	Description	Date Due	Balance July 1, 1943	Cash Payments (Schedule D-2)	Balance June 30, 1944 (Schedule D-1)	Interest Due	Interest Paid
3	Krall, Mary #18	Tomash	March 1, 1955	$ 3,000.00	$ 500.00	$ 2,500.00	$ 112.50	$ 112.50
5	Schropp, Issac #11	Mueller	March 1, 1953	2,100.00	200.00	1,900.00	94.50	94.50
6	Floerschinger, Frank J. #15	Floerschinger	February 28, 1958	4,000.00	4,000.00	.....	180.00	180.00
7	Blosser, Dwight #15	Swartzendruber	January 1, 1956	4,500.00	4,500.00	.....	148.75	148.75
	Total June 30, 1944 (To Schedule D-1)			$13,600.00	$ 9,200.00	$ 4,400.00	$ 535.75	$ 535.75

Schedule

SUMMARY OF NON-

For Year Ended

Name		Balance July 1, 1943	Additions Deductions* (Schedule D-2)	Balance June 30,, 1944 (Schedule D-1)
E. I. DuPont DeNemours & Co.	4.5% Preferred Stock	$ 10,000.00	$	$ 10,000.00
National Biscuit Co.†	7% Preferred Stock	2,500.00		2,500.00
International Harvester Co.†	7% Preferred Stock	3,000.00		3,000.00
Hotel Fort Des Moines Building Co.	7% Income Bond	1,000.00		1,000.00
The Cleveland Union Terminal Co. †	5.5% 1st Mfg. S. F. Bond	1,000.00		1,000.00
Southern California Edison Co.	Common Capital Stock, Ltd	250.00		250.00
Parents' Institute, Inc.	No-Par Management and Founders Stock	5,050.00		5,050.00
Parents' Institute, Inc.	No-Par Management and Founders Stock	2,525.00		2,525.00
German External Bonds †	7% Bonds due October 15, 1949	4,000.00		4,000.00
German External Bonds †	7% Bonds due October 15, 1949	4,000.00		4,000.00
Blackhawk County Bonds	5% Funding Bond	1,250.00		1,250.00
Calhoun County Bonds	3% Funding Bond	10,124.62	34.45*	10,090.17
United States of America	2 5% Treasury Bond	500.00		500.00
United States of America†	4.25% Treasury Bond	1,000.00		1,000.00
Aermotor Company†	No-Par Common Capital Stock	192,500.00		192,500.00
Clay County (Powell) Farm †	337.01 Acres	14,862.85		14,862.85
Calhoun County (Davis) Farm †	40 Acres	2,000.00		2,000.00
		$255,562.47	$ 34.35*	$255,528.02

†Original Gift of Donor.
*Indicates Credit Balance.

D-8

GROUP INVESTMENTS

June 30, 1944

Fund	Interest, Rent or Dividend Income				
	Past Due July 1, 1943	Due	Credits	Past Due June 30, 1944	Expenses
J. P. Laffey Law Scholarship	$.....	$ 504.00	$ 504.00	$.....	$.....
F. O. Lowden Oratorical Prize	.....	175.00	175.00	.....	.....
F. O. Lowden Prize Fund in Liberal Arts	.....	210.00	210.00	.....	.....
W. T. Proudfoot Scholarship	.....	70.00	70.00	.....	.....
Ernest R. and John Hamilton Johnson Prizes	.....	55.00	55.00	.....	.....
Ernest R. and John Hamilton Johnson Prizes	.....	15.00	15.00	.....	.....
Laura Spelman	.....	4,500.00	4,500.00	.....	.....
Laura Spelman	.....	2,250.00	2,250.00	.....	.....
W. O. Finkbine—Men	700.00	280.00	.....	980.00	.....
W. O. Finkbine—Women	700.00	280.00	.....	980.00	.....
John F. Dillon	.....	57.50	57.50	.....	.....
John F. Dillon	.....	300.00	300.00	.....	34.45*
John F. Dillon	.....	12.50	12.50	.....	.....
Charles Bundy Wilson Memorial Prize	.....	42.50	42.50	.....	.....
LaVerne Noyes Foundation Scholarship Fund	.....	7,175.00	7,175.00	.....	.....
Donated (Clay and Calhoun County) Lands	.....	900.00	900.00	.....	237.87
Donated (Clay and Calhoun County) Lands	200.00*	200.00	200.00	200.00*	9.68
	$ 1,200.00	$ 17,026.50	$ 16,466.50	$ 1,760.00	$ 213.10

Schedule D-9

ENDOWMENT FUND FARM LEASES

For Year March 1, 1944 to February 28, 1945

(Not taken up in 1943-44 farm operation reports because majority of payments are not due until after June 30, 1944)

Name of tenant	Farm No.	Acquired From	Status of Farm	Fund	Date Due	Cash Rent	
						Amount	Total
Howard Hamrick	1	Powell	Owned	Donated (Clay and Calhoun Co.) Land	12-1-44	$ 450.00	
					2-15-45	450.00	$ 900.00
Donald Earwood	2	Davis	Owned	Donated (Clay and Calhoun Co.) Land	3-1-44	200.00	200.00
Matt Kapp	4	Farnsworth	Owned	Group Investment	12-1-44	175.00	
					2-15-45	175.00	350.00
J. G. Donhoe	6	Donohoe	Owned	Group Investment	12-1-44	400.00	
					2-15-45	400.00	800.00
W. G. Floerschinger	7	Loney	Owned	Group Investment	12-1-44	400.00	
					2-28-45	400.00	800.00
E. F. McCabe	8	Maher	Owned	Group Investment	1-1-45	160.00	
					3-1-45	160.00	320.00
E. F. McCabe	9	McCabe	Owned	Group Investment	1-2-45	400.00	
					3-1-45	400.00	800.00
C. P. Bontrager	12	Borschel	Owned	Group Investment	12-1-44	350.00	
					2-28-45	350.00	700.00

Wm. Volk	13	Elliott	Owned	Group Investment	12-1-44		400.00
J. J. Williams	14	Kahler	Owned	Group Investment	12-1-44		150.00
Robert Mahoney	16	Mahoney	Owned	Group Investment	12-1-44 2-15-45	350.00 350.00	700.00
Total							$ 6,120.00
Less: Donald Earwood Lease Paid in Advance							200.00
Net Total (Included in Trust Fund Accounts Receivable—Schedule B-4)							$ 5,920.00

Schedule D-10

SUMMARY OF RECEIPTS AND EXPENDITURES

GROUP INVESTMENTS INTEREST

For Year Ended June 30, 1944

RECEIPTS		
Interest on U. S. and Municipal Bonds (Schedule D-3)		$ 7,383.25
Interest and Dividends on Other Securities (Schedule D-4)		202.50
Interest on First Mortgage Loans (Schedule D-5)		13,519.48
Rental on Real Estate Owned (Schedule D-6)		8,288.08
Interest on Farm Sale Contracts (Schedule D-7)		535.75
Total Receipts		$ 29,929.06
EXPENDITURES		
Farm Operation Expense (Schedule D-11)	$ 2,353.83	
Amortization of Bond Premium (Schedule D-3)	493.06	
Travel Expense	166.75	
Commission on Farm Loans	165.00	
Recording and Sundry Expense	550.88	
Total Expenditures		3,729.52
Net Receipts		$ 26,199.54
Less 10 per cent transfer to Reserve for Contingencies of Invested Funds (F. C. M. 12-14-32)		2,619.95
Net Balance Available to be Prorated (Schedule D-12)		$ 23,579.95

Schedule D-11

SUMMARY OF EXPENDITURES FOR MAINTENANCE OF FARMS OWNED BY ENDOWMENT FUND

For Year Ended June 30, 1944

NAME OF FARM	No.	Insurance	Abstract Fees, Costs, and Sundry Expense	Seeding	Repairs and Improvements	General Administration	Total
Non-Group Investment							
Powell (Clay County)	1	$ 61.65	$ 93.59	$	$ 48.15	$ 34.48	$ 237.87
Davis (Calhoun County)	2		5.00			4.68	9.68
Subtotal Donated Land		(61.65)	(98.59)		(48.15)	(39.16)	(247.55)
Group Investment							
Farnsworth	4	10.80	193.42		94.07	102.67	400.96
Donohoe	6			67.22		147.42	214.64
Loney	7			80.25	86.10	119.34	285.69
Maher	8			26.35	33.57	37.44	97.36
McCabe	9			233.30	204.61	116.99	554.90
Borschel	12			55.80	19.20	43.52	18.52
Elliott	13	125.90		76.60	310.00	70.20	582.70
Kahler	14					13.06	13.06
Mahoney	16	15.80				46.80	62.60
White	19					23.40	23.40
Subtotal Group Investment (Schedule D-10)		(152.50)	(193.42)	(539.52)	(747.55)	(720.84)	(2,353.84)
Total Farm Expenditures		$ 214.15	$ 292.01	$ 539.52	$ 795.70	$ 760.00	$ 2,601.38

Schedule D-12
PRORATING OF RECEIPTS OF GROUP INVESTMENTS
For Year Ended June 30, 1944

FUND	Principal 1943-44	Ratio to Total	Special Allocated From (Schedule D-10)	Disposition of Allocations: Operating Fund (Schedule B-1)	Disposition of Allocations: Current Restricted Funds	Disposition of Allocations: Endowment Fund Reserve
Permanent Land Fund	$ 284,889.36	.377172	$ 8,893.56	$ 8,893.56	$.....	$.....
Mark Ranney Memorial Fund	83,436.67	.110464	2,604.70	.....	2,604.70	.....
A. Whitney Carr Scholarship	50,000.00	.066196	1,560.80	.....	1,560.80	.....
Waite Lowery Gifford Memorial Fund	16,537.67	.021895	516.28	.....	516.28	.....
William Jennings Bryan Prize Fund	250.00	.000331	7.80	.....	7.80	.....
Ernest R. and John Hamilton Johnson Memorial Prizes	420.00	.000556	13.11	.....	13.11	.....
Samuel LeFevre Memorial Prize Fund	500.00	.000662	15.61	.....	15.61	.....
Belle and David Wyland Scholarship Fund	900.00	.001192	28.11	.....	28.11	.....
W. T. Proudfoot Prize Fund	1,000.00	.001324	31.22	.....	31.22	.....
Theodore Sanxay Fellowship Fund	15,000.00	.019859	468.27	.....	468.27	.....
F. C. Denkmann Liberal Arts Loan Fund	5,000.00	.006620	156.10	.....	156.10‡	.....
F. C. Denkmann Law Scholarship Fund	5,000.00	.006620	156.10	.....	156.10	.....
Rockefeller and General Education Board Medical Research Fund	200,000.00	.264785	6,243.52	.....	6,243.52	.....
F. O. Lowden Oratorical Prize Reserve	1,566.53	.002074	48.90	.....	48.90†	.....
Paul Reed Rockwood Lectureship Fund	8,945.30	.011842	279.23	.....	279.23	.....
LaVerne Noyes Foundation Scholarship Fund	13,253.49	.017546	413.73	.....	413.73	.....
William Gardiner Hammond Scholarship Fund	2,500.00	.003310	78.05	.....	78.05	.....
Joseph Graham Mayo Fund	5,000.00	.006620	156.10	.....	156.10	.....
Edward Prichett Scholarship Fund	6,631.80	.008780	207.03	.....	207.03	.....
Scherling Prize for Superior Work in Organic Chemistry	200.00	.000264	6.23	.....	6.23	.....
Y. M. C. A. Endowment Fund	449.50	.000595	14.03	.....	+14.03	.....
Y. W. C. A. Endowment Fund	3,151.37	.004172	98.37	.....	+98.37	.....
Reserve for Contingent Expense on Investments	40,385.67	.053467	1,260.73	.....	.....	1,260.73
A. O. Thomas Memorial Fund	450.00	.000595	14.03	.....	14.03	.....
President's Fund	242.25	.000321	7.56	.....	7.56	.....
Alice E. Booth Loan Fund ($12,828.42 for 9 months)	9,621.32	.012738	300.35	.....	300.35‡	.....
Principal and Receipts prorated	$ 755,330.93	1.000000	$ 23,579.59	$ 8,893.56	$ 13,425.30	$ 1,260.73
Add: 10% of Net Receipts transferred to Reserve for Contingencies of Invested Funds	.....	.....	2,619.95	.....	.....	2,619.95
Principal and Total Receipts	$ 755,330.93	.....	$ 26,199.54	$ 8,893.56	$ 13,425.30	$ 3,880.68
Group Investments Earnings Rate 3.468%						

†Transfer to Endowment Fund Principal Account.
‡Transfer to Student Loan Fund.
+Transfer to Student Organizations.

Exhibit E

SUMMARY STATEMENT OF CAPITAL FUNDS FOR ADDITIONS AND IMPROVEMENTS TO PLANT

For Year Ended June 30, 1944

	Total	Capital Expenditures	Children's Hospital Additions	New Library First Unit	F. W. A. Addition to Nurses Home
I. Balances July 1, 1943					
Balances in Process of Expenditure (Exhibit F)	$ 156.34	$ 156.34			
Invested by State Treasurer (Exhibit F) (Senate File 1 of the 50th G A.)	345,000.00		$ 45,000.00	$ 300,000.00	
II. Receipts					
Borrowed for Purchase of Dormitory Land	89,500.00	89,500.00			
Transfer from Hospital Funds for Addition to Nurses Home	80,000.00				$ 80,000.00
Total	$ 514,656.34	$ 89,656.34	$ 45,000.00	$ 300,000.00	$ 800,00.00
III. Disbursements					
Sundry Expenditures not Capitalized	2,516.22			2,459.42	56.80
Land	89,600.00	89,600.00			
Total Expenditures	$ 92,116.22	$ 89,600.00		$ 2,459.42	$ 56.80
Balance June 30, 1944	$ 422.540.12	$ 56.34	$ 45,000.00	$ 297,540.58	$ 79,943.20
Analysis of Balance:					
(Exhibit F) (Senate File 1 of the 50th G. A.)	$ 345,000.00	$	$ 45,000.00	$ 300,000.00	$
University Treasurer	77,540.12	56.34		2,459.42*	79,943 20
	$ 422,540.12	$ 56.34	$ 45,000.00	$ 297,540.58	$ 79,943.20

*Indicates deduction.

Schedule E-1

INVESTMENT IN PLANT

For Year Ended June 30, 1944

	See Schedule	Total	Buildings (Schedule E-1a)	Equipment (Schedule E-1a)	Land†	Improvements Other Than Buildings (Schedule E-1c)
Value of Plant June 30, 1944		$22,832,164.43	$13,056,384.47	$ 5,953,384.07	$ 1,823,409.44	$ 1,998,986.45
Additions 1943-44						
Educational and General Departments	B-2	87,048.33		87,048.33		
Organized Educational Activities	B-2	17,405.53		17,405.53		
Auxiliary Enterprises:						
Operations	B-2	3,329.44		3,329.44		
Tenant Properties	B-3g	8,675.00			8,675.00	
Stores Departments	B-3q	7,341.86	6,763.25	578.61		
Service Departments	B-3r	6,363.93	4,424.91	1,939.02		
Special Restricted Funds:						
Educational	B-4a	15,563.98		15,563.98		
Agency Funds	B.4	1,052.19		1,052.19		
Capital Funds	Exh. E	89,600.00			89,600.00	
Total Cash Additions		(236,380.26)	(11,188.16)	(126,917.10)	(98,275.00)	
Equipment Adjustments	E-1b	47,449.56*		47,449.56*		
Value of Plant June 30, 1944 (To Exhibit A)		$23,021,095.13	$13,067,572.63	$ 6,032,851.61	$ 1,921,684.44	$ 1,998,986.45

†Exclusive of Farms held as Endowment Fund Investments (Schedule D-6)

Schedule E-1a
INVENTORY OF BUILDINGS
As of June 30, 1944

	Year Erected or Acquired	Total Cost to June 30, 1943	Additions 1943-44 (See Schedule E-1	Total Cost to June 30, 1944
Administration and Service				
Old Capitol Building	1847	$ 248,626.65	$	$ 248,626.65
Mailing Room	1923	2,079.00		2,079.00
Physical Plant Administration Building	1894	25,000.00		25,000.00
University Residence	1908	31,482.84		31,482.84
Power Plant	1928, 1934	393,918.45		393,918.45
Water Filtration Plant	1930	101,796.56		101,796.56
Laundry	1913	40,097.57	4,424.91	44,522.48
Brady Garage	1942	4,589.88		4,589.88
Central Garage	1932, 1938	12,722.19		12,722.19
Plumbing Shop (L. A. Annex)	1923	11,224.46		11,224.46
Physical Plant Shop (Old Engineering Shop)	1910	39,254.66		39,254.66
Warehouse (General Stores)	1930	31,680.66	2,040.78	33,721.44
Warehouse #2 (General Stores)	1943		4,722.47	4,722.47
Educational				
Schaeffer Hall	1899	25,594.46		245,594.46
Chemistry Building	1923, 1927	658,825.23		658,825.23
University Hall	1924	475,702.85		475,702.85
Journalism Building	1924	16,034.40		16,034.40
Old North Hall	1865	39,932.04		39,932.04
Geology Annex #2 (Former Botany Greenhouse)	1907, 1924	10,000.00		10,000.00
Macbride Hall	1904, 1907	299,739.76		299,739.76
Geology Building	1884	132,728.09		132,728.09
East Hall	1897, 1930, 1941	435,801.22		435,801.22
Fine Arts Studio (East)	1922	8,524.36		8,524.36
Observatory Building	1923	3,395.74		3,395.74
Library Annex	1904, 1915, 1928	109,964.35		109,964.35
Women's Gymnasium	1915	74,811.96		74,811.96
Women's Gymnasium Annex	1923	7,856.57		7,856.57
Zoology Building	1902, 1928	146,862.85		146,862.85
Zoology Laboratory	1902	49,259.00		49,259.00
Music Building	1916, 1931	84,815.59		84,815.59
Art Building	1935	196,345.66		196,345.66
Art Studios (West Side)	1936	31,183.41		31,183.41
Hall of Engineering	1905, 1939	202,522.77		202,522.77
Hall of Physics	1912	249,953.18		249,953.18

Schedule E-1a—Continued

	Year Erected or Aequired	Total Cost to June 30, 1943	Additions 1943-44 (See Schedule E-1	Total Cost to June 30, 1944
Hydraulic Testing Laboratory	1918, 1928, 1933	110,282.55		110,282.55
Radio Experiment Station	1925	1 866.93		1,866.93
Electrical Engineering Laboratory	1890	96,940.86		96,940.86
Mechanical Engineering Laboratory	1932	82,484.58		82,484.58
Materials Testing Laboratory (Old Steam Laboratory)	1907	9,320.49		9,320.49
Medical Laboratory	1927	691,720.14		691,720.14
Dental Building	1916	174,089.01		174,089.01
Observational School	1925	263,865.53		263,865.53
Preschool Buildings (11 E. Market St.)	1922	3,493.81		3,493.81
Law Building	1910	119,687.86		119,687.86
Field House	1927	620,419.29		620,419.29
Armory	1920	184,165.46		184,165.46
Dramatic Arts (Theatre) Building	1936	209,526.11		209,526.11
DeHaan Building (7 E. Market Street)	1924	9,291.82		9,291.82
Botanical Laboratory and Greenhouse	1938	68,130.48		68,130.48
Pharmaceutical Manufacturing Laboratory	1938	8,757.94		8,757.94
Radio Transmission Building	1940	5,212. 8		5,212.68
Student Activity				
Stadium	1930	503,794.74		503,794.74
Quadrangle—Men's Dormitory	1919, 1926	507,082.23		507,082.23
Currier Hall Dormitory for Women	1912, 1927, 1940	614,204.04		614,204.04
Eastlawn Dormitory for Women	1915	57,416.73		57,416.73
Memorial Union Units No. 1 and 2	1927	507,647.37		507,647.37
Locker House at Finkbine Field	1931	3,638.89		3,638.89
Kellogg-Folsom Building	1924, 1934	37,546.58		37,546.58
Student Commons	1935	178,583.78		178,583.78
Hillcrest	1938, 1940	435,181.29		435,181.29
Shelter House—West Side Lagoon	1939	8,762.00		8,762.00
Hospital Group				
Children's Hospital	1917, 1923	376,933.00		376,933.00
General Hospital	1929	2,069,421.85		2,069,421.85
Film Storage Vault, Children's Hospital	1929	10,688.13		10,688.13
Nurses' Home—Westlawn	1919, 1928	415,496.98		415,496.98
Psychopathic Hospital	1919, 1934	248,404.91		248,404.91
Total Building Inventory (Schedule E-1)		$13,056,384.47	$ 11,188.16	$13,067,572.63

Schedule E-1b

INVENTORY OF DEPARTMENTAL EQUIPMENT

As of June 30, 1944

	Total June 30, 1943	Cash Additions 1943-44	Interdepartmental Transfers and Deductions* For Worn Out Equipment	Total June 30, 1944
I. Administration and General				
Administrative				
President's Office	$ 8,122.87	$.....	$ 4.35*	$ 8,118.52
Registrar's Office	12,855.97	81.95	73.15	13,011.07
Office of Student Affairs	7,317.42	12.00	818.65*	6,510.77
Business Service	31,391.43	856.04	508.89*	31,738.58
	(59,687.69)	(949.99)	(*1,258.74)	(59,378.94)
Publications	2,936.23	90.21	1,784.91	4,811.35
Archives	901.51	.....	.....	901.51
Alumni Service	2,009.91	.....	.....	2,009.91
II. Instructional				
College of Liberal Arts				
Administration	1,297.04	157.18	.....	1,454.22
Botany	53,471.11	2,927.40	812.10*	55,586.41
Chemistry	220,165.05	2,791.33	215.00*	222,741.38
Geology	84,083.29	.....	.....	84,083.29
History	3,213.69	.....	25.85	3,239.54
Home Economics	15,991.95	564.61	600.00*	15,956.56
Journalism	5,301.62	182.45	.....	5,484.07
Mathematics and Astronomy	9,033.99	.....	145.08*	8,888.91
Military	16,317.92	1,078.98	35.00	17,431.90
Philosophy	1,961.69	.....	285.36*	1,676.33
Physical Education—Men	33,548.24	5.66	184.68*	33,369.22
Physical Education—Women	14,077.26	512.91	9.00*	14,581.17
Physics	100,744.64	7,842.62	.....	108,587.26
Political Science	4,258.15	14.86	60.00	4,333.01
Psychology	46,390.50	1,063.57	720.00*	46,734.07
Speech	17,910.67	242.55	175.50*	17,977.72
Zoology	73,247.92	841.22	.....	74,089.14
	(701,014.73)	(18,225.34)	(*3,025.87)	(716,214 20)
School of Fine Arts				
Administration	79,787.89	.....	800.00	80,587 89
Art	54,935.09	314.05	1,743.75	56,992.89
Music	49,087.70	.....	487.50	49,575.20
Band	9,817.03	.....	15.60	9,832.63
	(193,627.71)	(314.05)	(3,046.85)	(196,988.61)
School of Letters				
English	6,532.92	19.13	205.25*	6,346.80
German	1,905.23	27.50	.....	1,932.73
Classical Languages	4,880.71	.....	.....	4,880.71
Romance Languages	6,843.02	.....	6.72	6,849.74
	(20,161.88)	(46.63)	(*198.53)	(20,009.98)
College of Engineering				
Administration	3,004.57	.....	29.50*	2,975.07
Civil Engineering	13,140.17	522.97	771.15*	12,891.99
Engineering Drawing	5,261.59	94.05	825.00	6,180.64
Electrical Engineering	61,259.49	1,360.50	48.00*	62,571.99
Mechanical Engineering	74,093.76	333.58	252.60	74,679.94
Mechanics and Hydraulics	33,998.24	.....	3,550.25	37,548.49
	(190.757,82)	(2,311.10)	(3,779.20)	(196,848.12)
University Examinations and Testing	37.50	467.30	136.75	641.55
College of Education				
Education	43,707.06	43.67	774.89*	42,975.84
High School	46,510.83	169.68	210.80*	46,469.71
Elementary School	9,328.50	431.61	5.37	9,765.48
	(99,546.39)	(644.96)	(*980.32)	(99,211.03)

*Indicates deduction.

Schedule E-1b—Continued

	Total June 30, 1943	Cash Additions 1943-44	Interdepartmental Transfers and Deductions* For Worn Out Equipment	Total June 30, 1944
College of Commerce	26,785.10	473.64	282.69*	26,976.05
College of Law				
Administration and General	16,937.74			16,937.74
Library Books (83,418 volumes)	327,576.00	13,253.86	7,157.86*	333,672.00
Library	31,293.90	72.86		31,366.76
	(375,807.64)	(13,326.72)	(*7,157.86)	(381,976.50)
College of Medicine				
Administration	2,979.33	185.22	547.08*	2,617.47
Anatomy and Histology	27,269.56	615.00	2,056.79*	25,827.77
Bacteriology	20,886.01	302.82	129.42*	21,059.41
Hygiene and Preventive Medicine	8,811.20	179.48	10.00*	8,980.68
Pathology	20,247.75	175.42	95.87	20,519.04
Pharmacology	19,594.99	86.75	17.50*	19,664.24
Physiology	36,676.29	600.88		37,277.17
	(136,465.13)	(2,145.57)	(*2,664.92)	(135,945.78)
College of Dentistry	125,016.90	3,854.10	1,212.50	130,083.50
College of Pharmacy	29,167.44	330.95	52.50*	29,445.89
Graduate College	1,999.68			1,999.68
Summer Session	2,197.53		2,197.53*	
Bureau of Business Research	6,179.26			6,179.26
Mississippi Valley Historical Review	70.00	44.93		114.93
Child Welfare	33,326.13	102.77	697.97*	32,730.93
III. Extension				
General	60,919.15	5,552.70	581.84	67,053.69
Radio Broadcasting	80,856.49	53.23		80,909.72
	(141,775.64)	(5,605.93)	(581.84)	(147,963.41)
IV. Library and Museum				
Library				
Administration and General	139,769.67	1,451.48	798.50	142,019.65
Leigh Hunt Book Collection (2,269 volumes)	20,000.00			20,000.00
Library Books (527,818 volumes)	1,034,216.00	41,857.18	21,847.18*	1,054,226.00
Ranney Memorial Library (3,649 volumes)	10,947.00			10,947.00
Talbot Book Collection (2,889 volumes)			10,000.00	10,000.00
Springer Book Collection (1,847 volumes)			3,000.00	3,000.00
	(1,204,932.67)	(43,308.66)	(*8,048.68)	(1,240,192.65)
Museum	90,401.97			90,401.97
V. Physical Plant	609,315.04	6,775.26	1,682.64	617,772.94
VI. General Furniture				
Campus Buildings	292,830.46	750.00	34,443.29*	259,137.17
University Residence	10,721.40			10,721.40
	(303,551.86)	(750.00)	(*34,443.29)	(269,858.57)
VII. Organized Educational Activities				
General and Children's Hospitals	786,207.36	13,182.64	2,327.90	801,717.90
Psychopathic Hospital	34,497.49	326.51	277.18*	34,546.82
Dramatic Art Laboratory	24,067.63	20.00	169.50	24,257.13
	(844,772.48)	(13,529.15)	(2,220.22)	(860,521.85)

*Indicates deduction.

Schedule E-1b—Continued

	Total June 30, 1943	Cash Additions 1943-44	Interdepartmental Transfers and Deductions* For Worn Out Equipment	Total June 30, 1944
VIII. Auxiliary Enterprises				
Dormitory and Dining Service Administration	986.58		123.37	1,109 95
Dormitory Houses				
Quadrangle	49,924.44	112.60	52.60*	49,984.44
Hillcrest	44,297.08			44,297.08
Student Commons	20,191.09			20,191.09
Currier Hall	58,088.96	87.00	2,195.50*	55,980.46
Currier Hall Annex	4,290.02	597.10		4,887.12
Eastlawn	8,160.30			8,160.30
81 Riverside Drive	1,380.46			1,380.46
30 Byington Road	2,063.36			2,063.36
5 E. Fairchild	2,498.97	37.60		2,536.57
707 N. Dubuque	3,040.97		3,040.97*	
8 E. Bloomington	2,276.32			2,276.32
12 E. Bloomington	2,303.51			2,303.51
20 Byington Road	2,588.69			2,588.69
26 Byington Road	860.33			860.33
416 Melrose	1,308.25			1,308.25
Chesley	1,271.78	518.90		1,790.68
Coast	2,233.03			2,233.03
Dean	1,580.79			1,580.79
Fairchild	1,897.17			1,897.17
Gables	1,775.58			1,775.58
Jefferson	1,647.47			1,647.47
Kellogg-Folsom	2,587.47			2,587.47
Manse	1,756.03		5.19*	1,750.84
Russell	1,714.76			1,714.76
Wilson	1,366.63			1,366.63
	(221,103.46)	(1,353.20)	(*5,294.26)	(217,162.40)
Dining Services				
Quadrangle	20,694 87	373.00		21,067.87
Hillcrest	20,810.04			20,810.04
Student Commons	9,651.31	534.40		10,185.71
Currier	32,129.98	451.50	200.00*	32,381.48
Eastlawn	5,061 26			5,061.26
High School Cafeteria	2.892.78			2,892.78
Memorial Union	40,456.90	1,207.69	205.57*	41,459.02
	(131,697.14)	(2,566.59)	(*405.57)	(133,858.16)
General Dormitory Equipment			2,913.51	2,913.51
Iowa Memorial Union	81,032.93	98.03	167.00*	80,963.96
303 N. Capitol—Tenant Property	250.20			250.20
IX. Stores and Service				
General Stores	20,396.27	578.61	900.45	21,875.33
Drug Service	12,943.29		223.11*	12,720.18
Mailing Service	10,366.74			10,366.74
Drafting Bureau	2,500.91		825.00*	1,675.91
Laundry	93,819.11	1,883.82	269.45	95,972.38
Printing Service	42,309.65	41.70	89.45	42,440.80
Statistical Service	6,910.63	13.50	359 97	7,284.10
Physiology—Pharmacology Shop.	13,121.78		17.50	13,139.28
Photographic Service	2,183.40			2,183.40
	(204,551.78)	(2,517.63)	(588.71)	(207,658.12)
X. Other				
School of Religion	2,161.70		78.35*	2,083.35
Institute of Hydraulic Research	6,164.87	3,834.43	23.40	10,022.70
Stream Gaging	345.21			345.21
E. S. M. D. T.	5,309.50	676.69	328.96	6,315.15
E. S. M. W. T.	3,165.07	1,214.16	164.51	4,543.74
Board in Control of Athletics	31,154.40	1,331.11	39.20*	32,446.31
Student Publications	48,156.26	28.00	348.74*	47,835.52
State Hygienic Laboratory	14,859.13		1,305.09	16 164.22
	(111,316.14)	(7,084.39)	(1,355.67)	(119,756.20)
Total (Schedule E-1)	$ 5,953,384.07	$ 126,917.10	$ 47,449.56*	$ 6,032,851.61

*Indicates deduction.

Schedule E-1c

SUMMARY OF REAL ESTATE ADDITIONS

For Year Ended June 30, 1944

	Schedule Reference	Number of Acres	Cost
Total Inventory June 30, 1943		430.5230	$ 1,823,409.44
Add Cash Additions:			
NE 40 ft. Lot 3, Block 89.....Grohnstal & Hicks....	B-g	.0775	1,000.00
W 30 ft. of E 70 ft. Lot 6 Block 79.....Pohler Estate.....	B-g	.0482	4,375.00
Lot E Byington Riverview Addition.....Wm. & Mary Byington	Exhibit E	1.5295	43,500.00
Lot D Byington Riverview Addition.....Grace Smith.....	Exhibit E	.8436	20,000.00
N ½ of N ½ of NE ¼ of NE ¼ Section 9, Township 79...Ruppert Estate.....	Exhibit E	5.9854	26,000.00
N 40 ft. Lot 7 and N 40 ft. Lot 8, Block 91.....Elizabeth Tucker.....	B-g	.1469	3,300.00
Option on 412 Melrose Avenue.Ella Everett.....	Exhibit E	.....	100.00
Total (Schedule E-1).....	.....	439.1541	$ 1,921,684.44†

†Exclusive of farms held as Endowment Fund Investments.

Schedule E-1d

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

As of June 30, 1944

	Total June 30, 1944
Campus Lighting and Electric Service	$ 110,720.79
Heating Tunnels, Steam and Water Mains	650,265.08
Intercommunicating Tunnels	40,608.30
Sewer and Drain System	128,360.76
Power Dam	128,779.51
Paving, Drives, Curbs, and Gutters	170,341.56
Sidewalks, Railings and Fences	107,750.43
Grading and Planting	167,312.60
Iowa River Levee and Fillr	316,482.15
Recreational Campus	96,179.42
Old Capitol Approach	44,118.28
Union Bridge	38,067.57
	$ 1,998,986.45

‡Includes expenditures by Federal Relief Agencies; $234,695.00.

Exhibit

SUMMARY OF

UNIVERSITY

For Year Ended

	Balance Forward July 1, 1943	Receipts		
		From State	Other Sources	Intramural Credits
For General Operation (Fund A)	$ 674,841.83	$ 1,695,000.00	$ 771,290.67	$ 546,510.87
For Repairs, Replacements and Alterations (Fund B)	110,351.75	37,500.00		
Income Funds	*222,096.15	1,124,586.56	4,294,553.76	4,821,573.48
Current Restricted Funds	31,365.59		1,163,487.63	699,684.46
Student Loan Funds	9,970.35		72,978.92	456.45
For General Improvement and Capital Purposes	156.34		89,500.00	
United States Crippled Children's Fund	19,235.76		113,827.09	
State Hygienic Laboratory†		69,569.77	21,401.67	
Dental Health Education†			1,874.24	
Endowment Fund	21,919.76		123,448.57	
F. W. A. Project (Nurses' Home)			80,000.00	
Total—All Funds	$ 645,745.23	$ 2,926,656.33	$ 6,732,362.55	$ 6,068,225.26

†Funds handled by State Treasurer upon joint approval of State Board of Health and University;
*Indicates deduction covered by inventories and receivables.

F

FUND TRANSACTIONS

BUSINESS OFFICE

June 30, 1944

Total	Disbursed	Intramural Debits	Total	Business Office Balance (Schedule F-2)	Balance Due University Treasurer (Schedule F-1)	Total Balance
$ 3,687,643.37	$ 2,955,423.31	$ 286,997.07	$ 3,242,420.38	$ 445,222.99	$ 810,000.00	$ 1,255,222.99
147,851.75	9.44	47,501.72	47,511.16	100,340.59	37,500.00	137,840.59
10,018,617.65	5,052,267.76	5,086,253.61	10,138,521.37	*119,903.72	105,570.61	*14,333.11
1,894,537.68	1,137,755.34	646,638.63	1,784,393.97	110,143.71	.....	110,143.71
83,405.72	66,208.67	19.41	66,228.08	17,177.64	.....	17,177.64
89,656.34	91,244.60	814.82	92,059.42	*2,403.08	345,000.00	342,596.92
133,062.85	96,479.74	.....	96,479.74	36,583.11	.....	36,583.11
90,971.44	90,971.44	.....	90,971.44	.....	5,938.73	5,938.73
1,874.24	1,874.24	.....	1,874.24	.....	65.76	65.76
145,368.33	132,850.00	.....	132,850.00	12,518.33	.....	12,518.33
80,000.00	56.80	.....	56.80	79,943.20	.....	79,943.20
$16,372,989.37	$ 9,625,141.34	$ 6,068,225.26	$15,693,366.60	$ 679,622.77	$ 1,304,075.10	$ 1,983,697.87

Schedule

SUMMARY OF FUND

WITH STATE COMPTROLLER

As as June

	Balance Due University Treasurer July 1, 1943	1943-44 Appropriation (50th G.A.)	Other Allocations
A. Funds Handled by State Comptroller			
General Operating Fund	$.....	$2,360,000.00	$.....
Salary and Wage Increase	.....	145,000.00	.....
Sub-total	.....	(2,505,000.00)	.....
Repairs, Replacements and Alterations	.....	75,000.00	.....
Public Services			
University Hospital—Indigent Service			
General Operation	.....	1,000,000.00	13.20
Salary Increase	.....	100,000.00	.....
Hospital Over-quota, allocated by counties	9,619.61	.....	4,524.36
Psychopathic Hospital			
General Operation	.....	108,000.00	.....
Salary Increase	.....	8,000.00	.....
State Hygienic Laboratory			
General Operation	2,475 44	80,000.00)	
Salary Increase	.....	2.700.00)	9,666.94*
Sub-total	(12,095.05)	(1,298,700.00)	(*5,129.38)
General Improvements and Capital Purposes			
Addition to Children's Hospital	45,000.00	.....	.....
New Library Building	300,000.00	.....	.....
Sub-total	(345,000.00)	.....	.....
B. Funds Handled by State Treasurer			
Federal Funds			
State Board of Health			
a. U. S. Public Health Service Social Security Title VI, State Hygienic Laboratory	2,730.78	.....	18,670.89
b. Dental Health Education	.....	.....	1,940.00
United States Crippled Children's Fund	.....	.....	113,824.00
Total	$ 359,825.83	$3,878.700.00	$ 129,305.51

*Indicates deduction.

F-1

TRANSACTIONS

AND STATE TREASURER

30, 1944

Total Available	1942-43 Warrants	1943-44 Warrants	Total	Balance Due University Treasurer (To Exhibit F)	Warrants Issued but Not Cleared	State Comptroller or State Treasurer's Balance
$2,360,000.00	$.....	$1,550,000.00	$1,550,000.00	$ 810,000.00	$ 350,000.00	$ 460,000.00
145,000.00	.....	145,000.00	145,000.00	.....	.....	.....
(2,505,000.00)	.....	(1,695,000.00)	(1,695,000.00)	(810,000.00)	(350,000.00)	(460,000.00)
75,000.00	.....	37,500.00	37,500.00	37,500.00	18,750.00	18,750.00
1,000,013.20	.....	916,679.87	916,679.87	83,333.33	83,333.33	.....
100,000.00	.....	100,000.00	100,000.00	.....	.....	.....
14,143.97	9,619.61	287.08	9,906.69	4,237.28	.....	4,237.28
108,000.00	.....	90,000.00	90,000.00	18,000.00	18,000.00	.....
8,000.00	.....	8,000.00	8,000.00	.....	.....	.....
75,508.50	2,475.44	67,094.33	69,569.77	5,938.73	.....	5,938.73
(1,305,665.67)	(12,095.05)	(1,182,061.28)	(1,194,156.33)	(111,509.34)	(101,333.33)	(10,176.01)
45,000.00	.....	.....	.....	45,000.00	.....	45,000.00
300,000.00	.....	.....	.....	300,000.00	.....	300,000.00
(345,000.00)	.....	.....	.....	(345,000.00)	.....	(345,000.00)
21,401.67	1,700.63	19,701.04	21,401.67	.....	.....	.....
1,940.00	.....	1,874.24	1,874.24	65.76	.....	65.76
113,824.00	.....	113,824.00	113,824.00	.....	.....	.....
$4,367,831.34	$ 13,795.68	$3 049,960.56	$3,063,756.24	$1,304,075.10	$ 470,083.33	$ 833,991.77

Schedule

TRANSACTION OF UNIVERSITY

For YearEnded

	General Checking Account			
	Iowa Des Moines National Bank & Trust Co.	Iowa State Bank and Trust Co.	Merchants National Bank	Total
Bank Balance July 1, 1943	$ 470,808.91	$ 213,389.64	$ 100,000.00	$ 784,198.55
Add:				
Transit Items credited by Business Office in June 1943 and by Banks in July 1943	80,055.88	1,110.36		81,166.24
Transfers from Other Banks	71,000.00	50,000.00	21,000.00	142,000.00
Bank Deposits 1943-44	9,178,077.54			9,178,077.54
Total Credits 1943-44	$ 9,799,942.33	$ 264,500.00	$ 121,000.00	$10,185,442.33
Deduct:				
Warrants Paid by Banks 1943-44	9,326,828.90			9,326,828.90
Transfers to Other Banks	71,000.00	50,000.00	21,000.00	142,000.00
Transit Items credited by Business Office in June 1944 and by Banks in July 1944	15,248.48	3,940.47		19,188.95
Bank Balances June 30, 1944	$ 386,864.95	$ 210,559.53	$ 100,000.00	$ 697,424.48
Deduct Warrants Outstanding 6-30-44	471,398.30			471,398.30
Add:				
Transit Items credited by Business Office in June 1944 and by Banks in July 1944	15,248.48	3,940.48		19,188.95
Cash and Items on Hand 6-30-44				
Total Balances (See Exhibit F)	$ *69,284.87	$ 214,500.00	$ 100,000.00	$ 245,215.13

*Indicates debit balance.

F-2

TREASURER WITH DEPOSITORIES

June 30, 1944

Revolving Advanced Funds				Endowment Fund	U.S.C.C. Fund	F.W.A. Project	
First Capital Natl. Bank							
University Cashier	Hospital Cashier	Other	Total	Iowa-Des Moines Natl. Bank	Iowa-Des Moines Natl. Bank	First Capital National Bank	Total
$ 248,067.62	$ 3,565.59	$.....	$ 251,633.21	$ 18,111.01	$ 23,342.57	$.....	$ 1,077,285.34
11,075.81	.....	.....	11,075.81	3,808.75	.....	.....	96,050.80
.....	.....	.....	.....	.....	.....	.....	142,000.00
3,403,723.03	77,890.84	.....	3,481,613.87	123,448.57	113,827.09	80,000.00	12,976,967.07
$ 3,662,866.46	$81,456.43	.....	$ 3,744,322.89	$ 145,368.33	$ 137,169.66	$80,000.00	$14,292,303.21
3,348,540.98	78,923.70	.....	3,427,464.68	132,850.00	95,583.80	56.80	12,982,784.18
.....	.....	.....	.....	.....	.....	.....	142,000.00
10,427.61	.....	.....	10,427.61	.....	.....	.....	29,616.56
$ 303,897.87	$ 2,532.73	.....	$ 306,430.60	$ 12,518.33	$ 41,585.86	$79,943.20	$ 1,137,902.47
19,488.14	2,298.37	.....	21,786.51	.....	5,002.75	.....	498,187.56
10,427.61	.....	.....	10,427.61	.....	.....	.....	29,616.56
5,162.66	3,265.64	1,863.00	10,291.30	.....	.....	.....	10,291.30
$ 300,000.00	$3,500.00	$1,863.00	$ 305,363.00	$ 12,518.33	$ 36,583.11	$79,943.20	$ 679,622.77

Schedule F-2a

SCHEDULE OF BONDS PLACED IN ESCROW BY DEPOSITORY BANKS AS SECURITY FOR UNIVERSITY FUNDS

As of June 30, 1944

By First Capital National Bank, Iowa City, Iowa		
U. S. Treasury 2% Bonds due 3-15-50/48	$ 250,000.00	
U. S. Treasury 2% Bonds due 12-15-55/51	50,000.00	$ 300,000.00
Evidenced by Federal Reserve Bank of Chicago, receipt numbers 434793-463121.440729 (Held by Iowa-Des Moines National Bank and Trust Company, Escrow Trustee)		
By Merchants National Bank, Cedar Rapids, Iowa		
Polk County, Iowa 1-3/4% Funding Bonds due 11-1-46	50,000.00	
Tama County, Iowa 1-3/4% Primary Road Bonds due 5-1-45	50,000.00	100,000.00
(Held by Iowa-Des Moines National Bank and Trust Company, Escrow Trustee)		
By Iowa State Bank & Trust Company, Iowa City, Iowa		
U. S. Treasury 2% Bonds due 12-15-51/49	100,000.00	
U. S. Treasury 2% Bonds due 9-15-52/50	100,000.00	200,000.00
(Held by Merchants National Bank, Escrow Trustee)		
By Iowa-Des Moines National Bank & Trust Company, Des Moines, Iowa		
U. S. Treasury 2% Bonds due 12-15-53/49	250,000.00	
U. S. Treasury 2% Bonds due 6-15-55/53	250,000.00	500,000.00
(Held by Bankers Trust Company, Escrow Trustee)		
Total		$1,100,000.00

Apuendix I
STUDENT ENROLLMENT
For Year Ended June 30, 1944

	Summer Session 1943			Academic Year 1943–44 September to May			Total Excluding Duplicates		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
I. University Level									
Students in Residence									
Graduate College	296	439	735	207	215	422	388	568	956
College of Liberal Arts	450	575	1,025	457	1,571	2,028	709	1,778	2,487
College of Commerce	52	58	110	22	96	118	70	121	191
College of Law	34	3	37	26	5	31	41	5	46
College of Medicine	295	20	315	375	23	398	381	24	405
College of Dentistry	127	1	128	141	1	142	172	2	174
College of Pharmacy	43	10	53	31	13	44	50	17	67
College of Engineering	195	2	197	169	2	171	260	2	262
School of Nursing	.....	354	354	.....	353	353	.....	456	456
Total (Excluding Duplicates)	1,486	1,459	2,945	1,280	2,246	3,526	1,969	2,922	4,891
Degree Students Enrolled by Correspondence Study or by Projected Registration									
*Graduate Projected Registration	.....	.....	.....	.....	.....	.....	38	39	77
*Graduate Correspondence Study	.....	.....	.....	.....	.....	.....	171	222	393
*Undergraduate Correspondence Study	.....	.....	.....	.....	.....	.....	306	504	810
Total (Excluding Duplicates)	.....	.....	.....	.....	.....	.....	513	765	1,278
Total Different Students Enrolled for Study in Residence, for Correspondence Study or by Projected Registration	.....	.....	.....	.....	.....	.....	2,382	3,493	5,875
II. High School Level and Non-Collegiate									
Junior Music	31	57	88	.....	.....	.....	31	57	88
Junior Speech	10	14	24	.....	.....	.....	10	14	24
**Summer Management (Engineering)	46	.....	46	.....	.....	.....	46	.....	46
Practical Music Only	58	56	114	27	47	74	78	90	168
Speech and Psychology Clinic	24	5	29	6	1	7	28	6	34
University High School	.....	.....	.....	135	111	246	135	111	246
University Elementary School	80	69	149	113	101	214	127	122	249
*Correspondence Study (Non-degree)	.....	.....	.....	.....	.....	.....	976	1,606	2,582
Totals	249	201	450	281	260	541	1,431	2,006	3,437

*Enrollment compiled on annual basis.
**Ten additional registered for credit—counted elsewhere.

Appendix II

UNIVERSITY STAFF

ACADEMIC YEAR 1943-44

Includes all regular appointees on both 9 and 12 month tenure, and part time casual jobs filled by students and other temporary employees

A. Regular Budget Appointees	Full Time	Part Time	Total
1. Teaching Staff			
Professors	85	20	105
Associate Professors	70	2	72
Assistant Professors	63	3	66
Lecturers, Associates, and Research Associates	31	8	39
Instructors and Demonstrators	80	18	98
Assistants in Instruction	52	44	96
Graduate Assistants	.....	61	61
	(381)	(156)	(537)
2. Administrative Staff			
General Administrative Officers	5	.....	5
Deans and Directors	16	1	17
Administrative Assistants	16	3	19
	(37)	(4)	(41)
3. Library Staff	45	2	47
4. Clerical, Stenographic and Secretarial Staff	199	8	207
5. Physical Plant Employees			
Administration	4	1	5
Janitors and Janitors' Assistants	100	64	164
Power Plant Employees	33	4	37
Craftsmen, Laborers, Mechanical and Clerical Force	126	8	134
	(263)	(77)	(340)
6. General Service Staff (Exclusive of Physical Plant)	233	18	251
7 Research Assistants	18	75	93
8. Hospital Employees	509	282	791
9 Psychopathic Hospital Employees	38	15	53
10. State Hygienic Laboratories	35	1	36
Total Regular Appointees	1,758	638	2,396

B. Temporary, Casual Help on Hourly Basis (Exclusive of Board and Other Non-Cash Jobs)	Number of Employees Receiving Wages	Number of Jobs Available
Student Helpers	1,912	328
Non-Student Helpers	1,083	492
	2,995†	820

Section A is the staff count as of March.
Section B "Number of Jobs Available" is the count of hourly employees in March.
Section B "Number of Employees" is the count from Annual Student Aid Report plus count of Non-Student Hourly Employees.
† This means that 2,995 different individuals received wages for various jobs varying in length of time of service from a few hours to part time work throughout the year. However, "Number of Jobs Available" includes only those which are more or less continuous throughout the year.

Appendix III—Part I

ARMY AND NAVY CONTRACT TERMS AS REVISED

U. S. NAVY PRE-FLIGHT SCHOOL CONTRACT NOD 3012
Effective April 9, 1942
2000 Trainees

Article I	– Commissioning Expense	$332,607.11 direct costs, $9,900.00 overhead
Article II	– Use of University Property	6,000.00 per month to June 30, 1944
Article III	– Messing	1.21 per cadet per day to June 30, 1943, $1.25 thereafter
Article IV	– Laundry	.10 per cadet per day to January 1, 1944, $.05 thereafter
		Quarterly revision of rates resulted in a credit to the U. S Government of $20,627.51 (Supplement #7) plus $13,380.81 (Supplement #12).
Article V(a)	– Housing	$ 13,000.00 per month to April 1, 1943, $13,100.00 thereafter
Article V(d)	– Hospital Service	Handled by Navy Medical Department. Regular rates charged if University Hospital facilities are used.

W. T. S. HOUSING AND MESSING
Supplement #11 Contract NOD 3012

Article 1	– Subsistence	$ 1.29 per man per day
Article II	– Housing	$ 2,202.00 per month if average number of trainees are 88 or less
		2,322.00 per month if average number of trainees are 89 or more

U. S. ARMY AIR FORCE METEOROLOGY C PROGRAM CONTRACT W2119 ac-121
Effective March 1, 1943—Terminated March 11, 1944
200 Trainees

Article I	– Activating Expense	$ 21,570.00 direct cost, $1,097.00 indirect cost
Article II	– Use of Facilities	936.75 per month to January 31, 1944; $2,259.07 for February, 1944; $368.54 for March, 1944
Article III	– Instruction	9,848.00 per month to January 31, 1944; $6,090.03 for February, 1944; $2,030.00 for March, 1944
Article IV	– Medical Service	500.00 per month to January 31, 1944; $598.55 for February, 1944; $199.50 for March, 1944
Article V	– Subsistence	1.17 per man per day to June 30, 1944; $2,640.00 per month and $.73 per man per day thereafter
Article VI	– Maintenance and Operation	3,276.00 per month to January 31, 1944; $2,724.00 for February, 1944; $1,500.00 for March, 1944

Partial settlement of this contract resulted in a refund to the U. S. Government of $42,011.82. Final settlement will result in a small additional refund. (See Appendix III—Part II)

U. S. ARMY AIR FORCE METEOROLOGY B PROGRAM CONTRACT W2119 ac-177
Effective May 12, 1943—Terminated November 27, 1943
230 Trainees

Article I	– Activating Expense	$ 18,310.04 Direct cost, $549.30 indirect cost
Article II	– Use of Facilities	512.00 for May, 1943; $756.31 for June, 1943; $973.00 per month for July through October, 1943; $2,432.81 for November, 1943
Article III	– Instruction	10,663.45 for May, 1943; $7,520.00 per month for July through November 27, 1943
Article IV	– Medical Service	575.00 per month
Article V	– Subsistence	1.09 per man per day to June 30, 1944; $2,484.00 per month and $.73 per man per day thereafter
Article VI	– Maintenance and Operation	2,373.00 for May, 1943; $2,696.00 for June, 1943; $2,940.00 thereafter

Termination settlement of this contract resulted in a refund to the U. S. Government of $28,651.12. See Appendix III—Part II.

Appendix III—Part I—Continued

U. S. ARMY RESERVE OFFICERS TRAINING CORPS
Effective May 6, 1943—Terminated September 15, 1943
CONTRACT W-57-E (S. C. VII)-4

Article I	– Activating Expense	None
Article II	– Use of Facilities	$125.16 per month
Article III	– Instruction	None
Article IV	– Medical Service	$145.00 per month beginning June 6, 1944
Article V	– Subsistence	1.09 per man per day
Article VI	– Maintenance and Operation	262.00 per month

Termination settlement of this contract resulted in a refund due the U. S. Government of $577.94, (See Appendix III—Part II) which is held in reserve pending approval of terminating supplement to contract.

CONTRACT W-25-059-E (S. C. VII)-72
Effective September 1, 1943—Terminated April 24, 1944

Article I	– Activating Expense	None
Article II	– Housing	None (Housed with other ASTP Units)
Article III	– Instruction (a)	$ 22.50 per trainee per month
	Instruction (e)	440.56 Textbooks and Instructional Equipment
Article IV	– Medical Service	2.50 per man per month
Article V	– Subsistence	1.03 per man per month
Article VI	– Physical Education Facilities	1.67 per man per month

Termination settlement of this contract resulted in a refund due U. S. Government of $84.70, (See Appendix III Part II) which is held in reserve pending approval of terminating supplement to Contract.

U. S. ARMY SPECIALIZED TRAINING UNIT

BASIC PHASE CONTRACT NO. W-57-E (S. C. VII)-141
Effective May 1, 1943—Terminated June 25, 1944
500 Trainees

Article I	– Activation	$ 23,051.00 direct costs, $700.00 indirect costs
Article II	– Use of Facilities	2,840.00 per month to August 1, 1943; $2,381.00 per month August 1, 1943 to April 30, 1944; $780.12 for period May 1 to June 25, 1944
Article III	– Instruction	15,395 42 per month May 10, 1943 to August 8, 1943; $11,484.81 per month August 8, 1943 to April 30, 1944; $23,081.52 for Textbooks and Instructional Equipment
Article IV	– Medical Service	1,250.00 per month May 1, 1943 to March 31, 1944
Article V	– Subsistenee	1.09 per man per day May 1, 1943 to July 12, 1943; $1.03 per man per day July 12, 1943 to March 31, 1944
Article VI	– Maintenance and Operation	5,209.00 per month May 1 to July 31, 1943; $4,411.00 per month July 31, 1943 to April 30, 1944

Termination settlement of this contract resulted in a refund due the U. S. Government in the amount of $57,750.79 which is held in reserve (See Appendix III—Part II) pending approval of the terminating of supplement to contract.

AREA AND LANGUAGE CONTRACT NO. W-25-059-E (S.C. VII)-12
Effective July 12, 1943—Terminated June 25, 1944
250 Trainees

Article I	– Activation	$ 11,757.00 direct costs, $353.00 indirect costs
Article II	– Use of Facilities	1,213.00 per month July 12, 1943 to April 30, 1944; $1,575.31 for period May 1 to June 25, 1944
Article III	– Instruction	8,418.93 per month August 1, 1943 to April 30, 1944; $1,900.61 for Refresher Instruction; $3,591.74 for Textbooks
Article IV	– Medical Service	$ 625.00 per month July 12, 1943 to March 31, 1944
Article V	– Subsistence	1.03 per man per month July 12, 1943 to March 31, 1944
Article VI	– Maintenance and Operation	1,484.00 for period July 12, 1943 to August 9, 1943; $2,692.00 per month August 9, 1943 to April 30, 1944

Termination settlement of this contract resulted in a refund due the U. S. Government in the amount of $21,612.68 (See Appendix III—Part II) which is held in reserve pending approval of the terminating supplement.

Appendix III—Part I—Continued

PSYCHOLOGY CONTRACT NO. W-25-059-E (S.C. VII)-10
Effective July 12, 1943—Terminated January 31, 1944
125 Trainees

Article I	– Activation	$ 4,976.50 direct costs, $149.29 indirect costs
Article II	– Use of Facilities	443.00 per month
Article III	– Instruction	3,711.17 per month beginning August 9, 1943
		4,144.95 textbooks
Article IV	– Medical Service	312.50 per month
Article V	– Subsistence	1.03 per man per day
Article VI	– Maintenance and Operation	1,135.50 per month

Termination settlement of this contract resulted in a refund due the U. S. Government of $8,950.57 (See Appendix III—Part II) which is held in reserve pending approval of terminating supplement.

ADVANCED ENGINEERING CONTRACT NO. W-25-059-E (S.C. VII)-11
Effective July 12, 1943—Terminated June 25, 1944
200 Trainees

Article I	– Activation	$ 7,126.00 direct costs, $214.00 indirect costs
Article II	– Use of Facilities	1,066.91 per month
Article III	– Instruction	8,675.00 per month; $8,217.41 for textbooks
Article IV	– Medical Service	500.00 per month
Article V	– Subsistence	1.03 per man per day
Article VI	– Maintenance and Operation	2,303.00 per month

Termination settlement not completed. University has $31,182.61 held in reserve pending settlement.

GRADUATE ENGINEERING CONTRACT NO. W-25-059-E (S.C. VII)-62
Effective July 12, 1943—Terminated June 25, 1944
80 Trainees

Article I	– Activation	None
Article II	– Use of Facilities	$ 332.11 per month August 1 to October 20, 1943
		348.71 per month thereafter
Article III	– Instruction	2,224.73 per month August 1 to October 20, 1943
		2,226.48 per month to April 30, 1944
		1,794.41 for textbooks
Article IV	– Medical Service	125.00 per month August 1 to October 20, 1943
		200.00 per month October 20, 1943 to April 30, 1944
Article V	– Subsistence	1.03 per man per day
Article VI	– Maintenance and Operation	563.50 per month to October 20, 1943
		736.43 per month October 20, 1943 to April 30, 1944

Termination settlement of this contract resulted in a refund due the U. S. Government of $2,330.64 (See Appendix III—Part II) which is held in reserve pending approval of terminating supplement.

SPECIAL AREA CONTRACT NO. W-25-059-E (S.C. VII)-89
Effective February 1, 1944—Terminated April 30, 1944
92 Trainees

Article I	– Activation	None
Article II	– Use of Facilities	$ 375.50 per month to March 31, 1944
		184.09 for April 1944
Article III	– Instruction	2,210.24 per month February 7, 1944 to March 31, 1944
		763.85 for textbooks
Article IV	– Medical Service	230.00 per month to March 31, 1944
Article V	– Subsistence	1.05 per man per day
Article VI	– Maintenance and Operation	840.36 per month to March 31, 1944

Termination settlement of this contract resulted in a refund due the U. S. Government of $1,332.28 (See Appendix III—Part II) which is held in reserve pending approval of final settlement.

SOUND AND OPTICS CONTRACT NO. W-25-059-E (S.C. VII)-95
Effective February 1, 1944—Terminated April 30, 1944
30 Trainees

Article I	– Activation	None
Article II	– Use of Facilities	$ 61.98 per month
Article III	– Instruction	1,390.32 per month February 7, 1944 to March 31, 1944
		674.58 for April, 1944
		342.23 for Textbooks
Article IV	– Medical Service	75.00 per month to March 31, 1944
Article V	– Subsistence	1.05 per man per day
Article VI	– Maintenance and Operation	110.04 per month to March 31, 1944
		24.25 for April 1944

Termination settlement of this contract resulted in a refund due the U. S. Government of $64.03 (See Appendix III—Part II) which is held in reserve pending approval of final settlement.

Appendix III—Part I—Continued

PRE-PROFESSIONAL CONTRACT NO. W-25-059-E (S.C. VII)-90
Effective February 1, 1944—Terminated June 30, 1944
100 Trainees

Article I	– Activation	None
Article II	– Use of Facilities	$ 224.98 per month
Article III	– Instruction	3,420.55 per month beginning February 7, 1944
		2,447.01 for textbooks
Article IV	– Medical Service	250.00 per month
Article V	– Subsistence	1.05 per man per day
Article VI	– Maintenance and Operation	384.02 per month

Contract not renewed as of July 1, 1944. However, instruction will continue during 1944-45 and a new contract will be made for the time it is in operation. For result of operation to date see Appendix III—Part II.

RESERVES CONTRACT NO. W-25-059-E (S.C. VII)-88
Effective February 1, 1944—Terminated June 30, 1944
75 Trainees

Article I	– Activation	None
Article II	– Use of Facilities	$ 371.58 per month
Article III	– Instruction	1,672.00 per month beginning February 7, 1944
		443.44 for textbooks
Article IV	– Medical Service	187.50 per month
Article V	– Subsistence	1.05 per man per day
Article VI	– Maintenance and Operation	668.43 per month

Contract not renewed as of July 1, 1944. However, instruction continues during 1944-45 and a new contract will be made for the time it is in operation. For result of operation to date see Appendix III—Part II.

MEDICINE CONTRACT NO. W-25-059-E (S.C. VII)-13
Effective July 1, 1943
200 Trainees

Article III	– Instruction	$ 156.66 per man per semester
Article IV	– Textbooks, Instruments and Supplies	Various amounts as agreed
Article V	– Instrument Rental	Same as civilian students
Article VI	– Medical Service	7.50 per man per semester
Article VI (a)	– Subsistence	1.17 per man per day
Article VI (b)	– Housing	9.22 per man per month

DENTISTRY CONTRACT NO. W-25-059-E (S.C. VII)-35
Effective July 1, 1943
50 Trainees

Article III	– Instruction	$ 134.00 per trainee per semester September 1 1943 to January 3, 1944
		89.33 per trainee per Quarter thereafter
Article IV	– Textbooks, Instruments, and Supplies	Various amounts as agreed
Article V	– Instrument Rental	Same as civilian students
Article VI	– Medical Service	10.00 per man per semester
		7.50 per man per quarter

U. S. NAVY MEDICAL AND DENTAL CONTRACT NO. NOP 233
Effective July 1, 1943
107 Trainees

Article III	– Instruction	
	Medicine	$ 156.66 per student per term
	Dentistry	134.00 per student per term to January 1944
	Dentistry	89.33 per student per term thereafter
Article IV	– Textbooks, Instruments, and Supplies	Various amounts as agreed
Article V	– Instrument Rental	Same as civilian students
Article VI	– Medical Service	Provided by U. S. Navy Pre-Flight School

Appendix III—Part II

U. S. ARMY AND NAVY CONTRACT ACCOUNTS

July 1, 1943 to June 30, 1944

	U. S. Navy Pre-Flight School and WTS Housing and Mess	U. S. Army Air Force Meteorology C	U. S. Army Air Force Meteorology B	U. S. Army R. O. T. C. #1 & #2	U. S. Army Special Training Program	
					Basic Phase	Area and Language
July 1, 1943 Balance	$ 9,148.40	$ 7,378.77	$ 777.88	$ 158.73	$ 20,365.21	$.....
Receipts—U. S. Government						
For Commissioning and Activation						
Direct Expenditures	25,816.56	11,898.45	9,548.90	.....	17,621.18	11,665.62
Other	681.29	1,097.00	549.30	.....	700.00	349.97
Subtotal	(26,497.85)	(12,995.45)	(10,098.20)	.....	(18,321.18)	(12,015.59)
For Current Operation						
Use of Facilities	72,000.00	9,184.86	7,593.12	304.56	24,645.12	13,274.89
Instruction	.....	77,056.03	45,338.22	3,285.51	117,566.68	79,090.09
Medical Service	.....	4,298.05	3,558.43	705.60	11,330.65	5,403.23
Subsistence	798,878.75	51,106.65	33,735.06	5,391.39	96,745.24	55,905.31
Maintenance and Operation	157,200.00	27,156.00	17,715.47	637.53	42,375.68	25,017.29
CAA Messing	35,364.51	.....	.....	.....	.....	.....
CAA Housing	26,304.77	.....	.....	.....	.....	.....
Laundry	30,320.59	.....	.....	.....	.....	.....
Subtotal	1,120,008.62)	(168,801.59)	(107,940.30)	(10,324.59)	(292,663.37)	(178,690.81)
Subtotal U. S. Government	(1,146,506.47)	(181,797.04)	(118,038.50)	(10,324.59)	(310,984.55)	(190,706.40)
Other Receipts						
For Commissioning and Activation	95.04	.....	.....	.....	2,793.00	2.67
For Current Operation						
Medical Service	.....	.....	.....	.....	.....	.....
Quadrangle and Hillcrest Mess	34,007.02	.....	.....	.....	.....	.....
Union Mess—CAA	6,481.73	.....	957.01*	507.08*	5,017.64*	.....
Union Mess—Other	11.94	.....	3.63	8.80	244.86	199.08
Commons Mess	.....	866.38	236.68	.....	.....	.....
Officers Quarters—Rent	9,061.35	.....	.....	.....	.....	.....
Instruction	.....	.....	.....	.....	312.31	82.27

*Indicates deduction.

Appendix III—Part II—Continued

	U. S. Army Special Training Program								
	Psychology	Advanced Engineering	Graduate Engineering	Special · Area	Sound and Optics	Reserves	Pre-Professional	Medical	Dental
July 1, 1943 Balance	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....	$.....
Receipts—U. S. Government									
For Commissiong & Aetivation									
Direct Expenditures	4,962.73	7,123.89	.....	.....	.....	.....	.....	.....	.....
Other	149.29	214.00	.....	.....	.....	.....	.....	.....	.....
Sub-total	(5,112.02)	$7,337.89)	.....	.....	.....	.....	.....	.....	.....
For Current Operation									
Use of Facilities	2,943.81	12,246.53	3,733.78	935.09	185.94	1,857.90	1,124.90	.....	.....
Instruction	25,454.25	99,957.85	21,828.10	4,727.04	3,509.80	8,457.51	18,842.06	134,998.74	41,921.65
Me ical Service	2,076.61	5,739.25	1,401.61	460.00	150.00	937.50	1,250.00	5,805.00	1,532.50
Subsistence	19,459.79	55,058.65	14,640.42	3,981.60	1,632.75	5,642.70	13,060.95	13,689.00	6,220.89
Maintenance and Operation	7,545.58	26,434.98	6,533.99	1,680.72	244.33	3,342.15	1,920.10	5,207.46	2,209.51
CAA Messing	.....	.....	.....	.....	.....	.....	.....	.....	.....
CAA Housing	.....	.....	.....	.....	.....	.....	.....	.....	.....
Laundry	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sub-total	(57,480.04)	(199,437.26)	(48,137.90)	(11,784.45)	(5,722.82)	(20,237.76)	(36,198.01)	(159,700.20)	(51,884.55)
Sub-total U. S. Government	(62,592.06)	(206,775 15)	(48,137.90)	(11,784.45)	(5,722.82)	(20,237.76)	(36,198.01)	(159,700.20)	(51,884.55)
Other Receipts									
For Commissioning & Activation	.....	.....	.....	.....	.....	.....	.....	.....	.....
For Current Operation									
Medical Service	.....	.....	.....	.....	.....	.....	.....	4 20	.....
Quadrangle & Hillcrest Mess	.....	.....	.....	.....	.....	.....	.....	.....	.....
Union Mess—CAA	.....	.....	.....	.....	.....	.....	.....	.....	.....
Union Mess—Other	69.30	174 69	52.14	13.91	5.71	9.80	23.41	6.98	3 17
Commons Mess	.....	.....	.....	.....	.....	.....	.....	.....	.....
Officers Quarters—Rent	.....	.....	.....	.....	.....	.....	.....	.....	.....
Instruction	65.48	163.68	.....	.....	.....	2.86	5.02	1.00	.....
Sundry									
Housing	6.24	24 57	8.90	.60	.....	.....	.....	29.00	6 26
Maintenance & Operation	.....	.....	.....	.....	.....	.....	.....	.....	.....

*Indicates deduction.

Appendix III—Part II—Continued

	U. S. Navy Pre-Flight School and WTS Housing and Mess	U. S. Army Air Force Meteorology C	U. S. Army Air Force Meteorology B	U. S. Army R. O. T. C. #1 & #2	U. S. Army Special Training Program	
					Basic Phase	Area and Language
Sundry						
Housing	53.49	210.05	1.80	.67	79.93	
Maintenance & Operation					5.60	4.91
Pay Telephone Commissions					480.82	
Sub-total Current	(49,615.53)	$1,076.43)	(714.90*)	(497.61*)	(3,894.12*)	(285.54)
Sub-total Other Receipts	(49,710.57)	(1,076.43)	(714.90*)	(497.61*)	(1,101.12*)	(288.21)
Total Credits	$1,205,365.44	$ 190,252.24	$ 118,101.48	$ 9,985.71	$ 330,248.64	$ 190,994.61
Disbursements						
Commissioning & Activation						
Direct Expenditures	$ 25,911.60	$ 11,898.45	$ 9,548.90	$	$ 19,457.64	$ 11,668.29
Overhead	681.29	1,097.00	549.30		700.00	349.97
Sub-total	(26,592.89)	(12,995.45)	(10,098.20)		(20,157.64)	$12,018.26)
Use of Facilities						
University Dormitories	50,907.71	3,526.89	1,466.09	304.56		1,953.18
Iowa Memorial Union			886.02		5,288.92	2,639.15
University Field House	21,092.29					
University Educational Buildings		5,612.85	4,028.63		1,839.89	1,461.32
Fraternity House Rent			1,212.38		17,516.31	7,221.24
Sub-total	(72,000.00)	(9,139.74)	(7,593.12)	(304.56)	(24,645.12)	(13,274.89)
Instruction						
Direct Expenditures		50,587.17	22,282.90	2,954.33	87,719.50	57,275.77
Registrar and Library Fee		736.00			268.91	2,016.18
Administration		1,517.72	959.28		2,632.44	1,715.73
Depreciation		1,679.43	663.44		2,066.90	323.39
Sub-total		(54,520.32)	(23,905.62)	(2,954.33)	(92,687.75)	(61,331.07)
Medical Service						
Direct Expenditures		1,819.35	1,469.82	244.00	7,093.41	2,614.00
Reimbursement Student Health Service		2,722.82	1,904.49	367.67	1,094.74	2,156.00
Sub-total		(4,542.17)	(3,374.31)	(611.67)	(8,188.15)	(4,770.00)

*Indicates deduction.

APPENDIX III—PART II—Continued

	U. S. Army Special Training Program								
	Psychology	Advanced Engineering	Graduate Engineering	Special Area	Sound and Optics	Reserves	Pre-Professional	Medical	Dental
Pay Telephone Commissions									
Sub-total Current	(141.02)	(362.94)	(61.04)	(14 51)	(5.71)	(12.66)	(28.43)	(41.18)	(9.43)
Sub-total Other Receipts	(141.02)	(362.94)	(61.04)	(14.51)	(5.71)	(12.66)	(28.43)	(41.18)	(9.43)
Total Credits	$ 62,733.08	$207,138 09	$ 48,198.94	$ 11,798.96	$ 5,728.53	$ 20,250.42	$ 36,226.44	$159,741.38	$ 51,893.98
Disbursements									
Commissioning & Activation									
Direct Expenditures	$ 4,962.73	$ 7,123.89	$.....	$.....	$.....	$	$.....	$.....	$.....
Overhead	149.29	214.00	.....	.....	.....	.....	.....	.....	.....
Sub-total	(5,112.02)	(7,337.89)	.....	.....	.....	.....	.....	.....	.....
Use of Facilities									
University Dormitories	1,272.13	.....	136.41	382.84	.....	1,037.10	.....	1,276.74	574.26
Iowa Memorial Union	762.51	2,058.51	285.37	271.75	88.32	368.90	492.40	582.78	211.17
University Field House	.....	.....	.....	.....	.....	.....	.....	.....	.....
University Educational Buildings	909.17	3,396.36	1,160.76	280.50	97.62	451.90	632.50	.....	.....
Fraternity House Rent	.....	5,780.81	2,151.24	.....	.....	.....	.....	.....	.....
Sub-total	(2,943.81)	(11,235.68)	(3,733.78)	(935.09)	(185.94)	(1,857.90)	(1,124.90)	(1,859.52)	(785.43)
Instruction									
Direct Expenditures	17,754 26	67,871.37	19,450.49	3,512.86	3,364.81	5,740.99	15,944.60	134,584.43	42,587.23
Registrar and Library Fee	37.03	110.39	27.16	40.79	16.87	110.24	146.97	.....	.....
Administration	573.98	2,039.45	583.51	82.47	100.95	172 24	478.34	.....	.....
Depreciation	251.68	4,219.42	511.88	21.74	25.86	57.71	98.21	.....	.....
Sub-total	(18,616.95)	(74,240.63)	(20,573.04)	(3,657.86)	(3,508.49)	(6,081.18)	(16,668.12)	(134,584 43)	(42,587 23)
Medical Service									
Direct Expenditures	885.69	2,390.83	158.76	13.90	184.82	415 52	501.13	1,712.17	81.50
Reimbursement Student Health Service	746.81	2,294.17	1,038.74	318.60	47 32*	46.98	598.87	4,097.03	1,451.00
Sub-total	(1,632 50)	(4,685 00)	(1,197 50)	(332 50)	(137.50)	(462 50)	(1,100 00)	(5,809 20)	(1,532.50)

*Indicates deduction.

Appendix III—Part II—Continued

	U. S. Navy Pre-Flight School and WTS Housing and Mess	U. S. Army Air Force Meteorology C	U. S. Army Air Force Meteorology B	U. S. rmy R. O. T. C. #1 & #2	U. S. Army Special Training Program	
					Basic Phase	Area and Language
Subsistence						
Direct Expenditures						
WTS Mess	31,065.52					
Quadrangle & Hillcrest	836,901.42					
Commons Mess	8,075.81	43,600.12	14,470.17			
Union Mess			13,173.73	4,304.90	85,557.58	45,365.04
Currier Dining			551.08	82.40	22.66	8,110.22
Administration						
WTS Mess	873.16					
Quadrangle & Hillcrest	25,107.05					
Commons Mess		1,308.20	434.10			
Union Mess	242.28		395.22	129.15	2,566.72	1,360.95
Depreciation						
Quadrangle & Hillcrest	4,236.66					
Commons Mess		298.69	87.88			
Union Mess	73.22		125.84	32.86	707.17	482.07
Currier Dining						
Sub-total Subsistence	(906,575.12)	(45,207.01)	(29,238.02)	(4,549.31)	(88,854.13)	(55,318.28)
Maintenance and Operation						
Auxiliary Enterprises						
Expenditures	$ 143,614.23	$ 8,084.29	$ 6,191.09	$ 592.05	$ 24,556.25	$ 12,583.32
WTS Housing	26,293.31					
Rental University Houses	4,419.67					
Administration	4,441.18	242.54	214.90	17.76	736.66	383.87
Depreciation	13,955.76	1,349.84	591.24	46.64	2,382.97	1,487.59

APPENDIX III—PART II—Continued

	U. S. Army Special Training Program								
	Psychology	Advanced Engineering	Graduate Engineering	Special Area	Sound and Optics	Reserves	Pre-Professional	Medical	Dental
Quadrangle & Hillcrest									
Commons Mess									
Union Mess	16,231.34	48,087.53	13,005.69	3,719.62	1,527.28	5,928.87	13,673.38	13,858.14	6,297.75
Currier Dining	2,370.37	5,936.92	965 11						
Administration									
WTS Mess									
Quadrangle & Hillcrest									
Commons Mess									
Union Mess	486.94	1,442.64	390.17	111.59	45.82	177.86	410.20	415.74	188.93
Depreciation									
Quadrangle & Hillcrest									
Commons Mess									
Union Mess	167.81	617.41	126.25	33.68	13.83	113.90	258.62	343.61	156.15
Currier Dining									
Sub-total Subsistence	$19,256.46)	(56,084.50)	(14,487.22)	(3,864.89)	(1,586.93)	(6,220.63)	(14,342.20)	(14,617.49)	(6,642.83)
Maintenance and Operation									
Auxiliary Enterprises									
Expenditures	$ 3,062.79	$ 10,709.25	$ 3,369.53	$ 902.86	$.....	$ 1,799.58	$ 311.94	$ 3,560.59	$ 1,013.87
WTS Housing									
Rental University Houses									
Administration	91.88	320.35	101.09	27.09		53.98	9.36	106.82	30.41
Depreciation	402.56	892.47	471.68	121.16		97.20		439.62	181.74

APPENDIX III—PART II—Continued

	U. S. Navy Pre-Flight School and WTS Housing and Mess	U. S. Army Air Force Meteorology C	U. S. Army Air Force Meteorology B	U. S. Army R. O. T. C. #1 & #2	U. S. Army Special Training Program	
					Basic Phase	Area and Language
General Operation						
Expenditures		9,062.21	6,709.99		8,966.39	6,860.07
Use of Gymnasium Annex		1,700.00	1,309.03	246.75	1,254 08	1,222.69
Administration		271.87	224.84		68.71	132.39
Sub-total Maintenance and Operation	(192,724.15)	(20,710.75)	(15,241.09)	(903.20)	(37,965.06)	(22,669.93)
Laundry	33,712.77					
Total Disbursement	$1,231,604.93	$ 147,115.44	$ 89,450.36	$ 9,323 07	$ 272,497.85	$ 169,382.43
Net Balance before Refunds	26,239.49*	43,136.80	28,651.12	662.64	57,750.79	21,612.18
Refund to U. S. Government		42,011.82	28,651.12			
Net Balance	$ 26,239.49*	$ 1,124.98		$ 662.64	$ 57,750.79	$ 21,612.18
Analysis of Balance						
Activation					956.54	
Use of Facilities		45.12				
Instruction		24,416.25	21,432.60	331.18	41,640.20	17,841.29
Medical Service		244.12*	184.12	93.93		633.23
Subsistence	32,211.06*	11,352.13	4,558.22	395.83	3,633.19	786.11
WTS Mess	1,468.19					
Maintenance and Operation	2,002.51	7,567.42	2,476.18	158.30*	7,897.54	2,351.55
WTS Housing	11.46					
Laundry	2,489.41				3,142.50	
Pay Telephone Commissions					480.82	
Refunds to Government		42,011.82*	28,651.12*			
Total	$ 26,239.49*	$ 1,124.98		$ 662.64	$ 57,750.79	$ 21,612.18

*Indicates deduction.

APPENDIX III—PART II—Continued

	U. S. Army Special Training Program								
	Psychology	Advanced Engineering	Graduate Engineering	Special Area	Sound and Optics	Reserves	Pre-Professional	Medical	Dental
General Operation									
Expenditures	2,380.39	9,832.37	1,349.93	614.61	227.15	2,507.83	2,775.96		
Use of Gymnasium Annex	283.15	617.34	556.32		14.47	102.13	136.18		
Administration			28.21	10.62	4.02	73.98	82.03		
Sub-total Maintenance and Operation	(6,220.77)	(22,371.78)	(5,876.76)	(1,676.34)	(245.64)	(4,634 70)	(3,315.47)	(4,107.03)	(1,226.02)
Laundry									
Total Disbursement	$ 53,782.51	$175,955.48	$ 45,868.30	$ 10,466.68	$ 5.664.50	$ 19,256.91	$ 36,550.69	$160,977.67	$ 52,774.01
Net Balance before Refunds	8,950 57	31,182.61	2,330.64	1,332 28	64.03	993.51	324.25*	1,236 29*	880.03*
Refund to U. S. Government									
Net Balance	$ 8,950.57	$ 31,182.61	$ 2,330.64	$ 1,332.28	$ 64 03	$ 993.51	$ 324.25*	$ 1,236.29*	$ 880.03*
Analysis of Balance									
Activation									
Use of Facilities		1,010 85							
Instruction	6,902.78	25,880.90	1,255.06	1,069 18	1.31	2,379 19	2,178.96	415.31	665.58*
Medical Service	444 11	1,054 25	204 11	127.50	12 50	475 00	150.00		
Subsistence	272.63	851.16*	205.34	130.62	51.53	568.13*	1,257.84*	921.51*	418.77*
WTS Mess									
Maintenance and Operation	1,331 05	4,087 77	666.13	4.98	1.31*	1,292.55*	1,395.37*	730 09*	204.32
WTS Housing									
Laundry									
Pay Telephone Commissions									
Refunds to Government									
Total	$ 8,950.57	$ 31,182 61	$ 2,330.64	$ 1,332.28	$ 64.03	$ 993 51	$ 324.25*	$ 1,236.29*	$ 880 03*

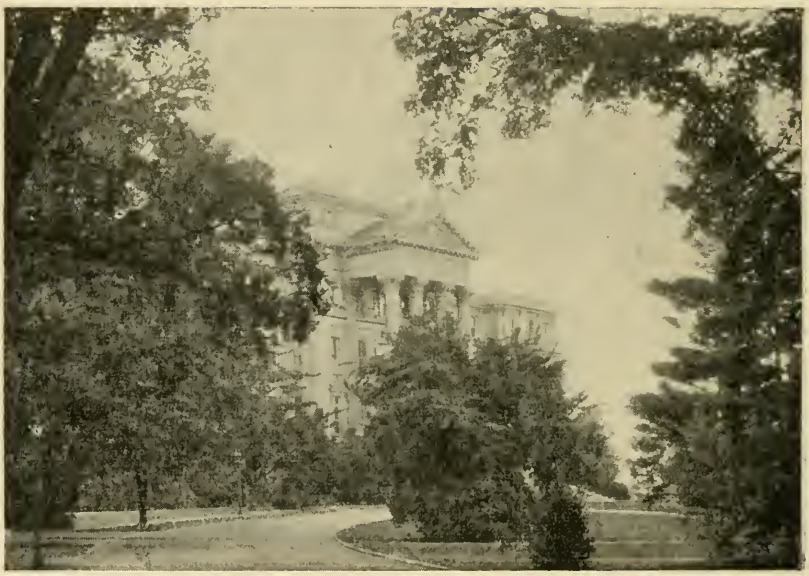
*Indicates deduction.

Iowa State College of Agriculture and Mechanic Arts

Ames

Biennial Report

Period Ending June 30, 1944



Beardshear Hall

The Iowa State College

Report of Charles E. Friley, President

The Iowa State College was established on March 22, 1858, by act of the Seventh General Assembly of Iowa. Due to the advent of the Civil War and other factors the opening of the College to students was delayed to October, 1868. Thus, the year 1944 marks the 76th consecutive year of service to the people of Iowa.

PRESIDENT CHARLES E. FRILEY

OBJECTIVES OF THE COLLEGE

Under the terms of the federal Land Grant Act of 1862, providing for the establishment of colleges of agriculture and mechanic arts, the College has developed comprehensive programs of teaching, research and extension in agriculture, engineering, home economics, science and veterinary medicine. The curricula covering these fields provide a sound foundation in the basic, general and cultural studies upon which the student's field of technical or scientific specialization may be developed.

The Iowa State College has from the beginning received men and women on the same basis. Most of the women students are studying in the Division of Home Economics, which is now the largest school of Home Economics in the world, with an annual enrollment of more than 2000.

GROWTH

The College ranks among the first 25 institutions of higher education in the nation on the basis of total regular enrollment. For the year 1940-1941 the number of resident students was 8,104. In addition, 21,000 students registered for the many short courses offered on the campus. The following tabulation of regular enrollment since 1900, by five-year periods, is of interest:

Year	Enrollment
1900-1901	1064
1905-1906	1386
1910-1911	1712
1915-1916	3537
1920-1921	5017
1925-1926	5255
1930-1931	5897
1935-1936	5788
1940-1941	8104

Since 1941 the College has operated on a twelve months' basis, devoting its energies primarily to education, training, research and extension in behalf of the war effort. The decrease in the enrollment of civilian men has been largely offset by the presence of thousands of army and navy students in uniform, preparing for the various specialized combat services.

PHYSICAL PLANT

The physical plant of the College devoted to educational purposes now consists of 30 major buildings, and 200 minor structures including farm buildings. In addition, there are 10 dormitories with a total housing capacity of 2,100 students. Two other buildings, the Memorial Union and Alumni Hall, are the centers of student social and recreational life. The value of the educational plant is $12,000,000; the value of the dormitory system is $3,000,000; and the value of the two student centers is $1,200,000.

Aside from dormitories, only three buildings of major importance have been erected in the past ten years. These are the Womens Gymnasium, the Agricultural Engineering Building, and the Veterinary Clinic. The first two replaced older buildings destroyed by fire, so the net increase in space for educational purposes has been quite small.

In the same ten-year period the resident enrollment has increased by 75 per cent. Consequently, the existing educational facilities have become quite inadequate for the greatly expanded program of the College. This expansion has occurred not only in resident enrollment, but to an even greater extent in research and extension activities. Additional buildings and equipment are necessary to enable the College adequately to carry on the large and complex program which has been inaugurated in order to meet the increasing demands of students and of the agricultural and industrial interests of Iowa. Detailed statements covering these needs will be presented at the Fifty-first session of the General Assembly of Iowa.

ACADEMIC PROGRAM

The following undergraduate courses of study, leading to the degree Bachelor of Science, are now offered in the several divisions of the College:

AGRICULTURE—Agronomy, Animal Husbandry, Dairy Husbandry, Dairy Industry, Poultry Husbandry, Farm Operation, Forestry, Horticulture, Landscape Architecture, Agricultural Engineering, Agricultural Economics, Rural Sociology, Technical Journalism, Agricultural Education, Industrial Education.

ENGINEERING—Aeronautical Engineering, Architectural Engineering, Chemical Engineering, Civil Engineering, Electrical Engineering, General Engineering, Mechanical Engineering, Mining Engineering.

HOME ECONOMICS—Applied Art, Child Development, Foods and Nutrition, Home Economics Education, Home Management, Household Equipment, Institution Management, Textiles and Clothing.

SCIENCE—Bacteriology, Botany, Chemistry, Chemical Technology, Food Technology, Genetics, Geology, Mathematics, Physical Education, Physics, Zoology, Entomology, Industrial Economics, Economic History.

VETERINARY MEDICINE—Five-year program leading to the degree Doctor of Veterinary Medicine.

Graduate courses, leading to the degrees Master of Science and Doctor of Philosophy, are offered in most of the fields listed above.

For the benefit of students who are unable to spend four years in study for a degree, the Iowa State College offers a number of short courses, covering periods ranging from 3 months to 2 years. These short courses are primarily in agriculture and engineering and deal with such subjects as Dairy Plant Operation, Live Stock Management, Farm Management, Farm Machinery, Diesel Engines, Engineering Drawing, and others.

WAR ACTIVITIES

The Iowa State College had made notable contributions to the war effort. Since June, 1942, more than 15,000 men of the armed services have been trained in various specialized and technical fields; significant war research activities have been conducted; and the greatly intensified program of the agricultural extension service has been an important factor in enabling the State of Iowa to produce the largest volume of agricultural products in her history.

Coincident with the war program, the College has carried forward its normal educational activities. For the past year, committees of the several divisions of the College have been engaged in a thorough study of courses of study with a view to making such changes as will enable the College to meet most effectively the educational needs of the student in the future.

POST-WAR PROGRAM

It is expected that the enrollment at the Iowa State College will greatly increase following the war. According to conservative estimates, about 1,500,000 returning veterans will take advantage of the provisions of the so-called G. I. Bill to continue their education when hostilities cease. This means in general an increase of at least 25 per cent over pre-war enrollments in our colleges and universities for several years after the war. During these years the annual attendance at the Iowa State College will no doubt be between 10,000 and 11,000 students.

While it is anticipated that most of the returning veterans who enter the Iowa State College will enroll in the regular degree courses, the program of non-degree short courses has been expanded, especially in Agriculture, Engineering and industrial fields, for those who desire to study some particular subject intensively for periods ranging from six months to two years.

In order to enable these students to make the most profitable use of their time while in college, the counseling and testing agencies have been expanded and strengthened. When desirable, individual programs will be worked out to fit individual needs.

For ALL students who enter the College in the post-war period, there will be increasing facilities available through which they may gain a clearer understanding and keener appreciation of the problems and opportunities in the world of tomorrow. Not only will the technical and scientific studies be strengthened in the light of recent discoveries and advances, but much greater attention will be given to the fields of history, government, political science, international relations, geography, economics and languages.

Equally important in the years to come will be the study of human relations. The most critical problem facing all of us is to learn how to live together peacefully. We have by no means mastered the art and science of social control. In spite of amazing scientific and technical advance we are still in the primitive age as regards international relations; the moral structure of civilization has crumbled; and we are constantly endangered by ignorance of human relations and the art of government, and by universal hatred and greed. Truly, "Where there is no vision the people perish." The study of mankind must be an important part of the program of every educational institution of the nation in the days to come.

FINANCES OF IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

SECRETARY'S REPORT—H. C. GREGG, Secretary

1942-1943 and 1943-1944

CONDENSED SUMMARY

Income: The State of Iowa is the chief source of financial support for the Iowa State College. Appropriations made to the Iowa State College for the biennial period, 1942-1944, by the 49th and 50th General Assemblies were as follows:

	1942-43	1943-44
1. Salaries, Support, and Maintenance	$2,215,000.00	$2,300,000.00
2. Special for Summer Session 1942	24,500.00	
3. Special for Low Wage Group	3,990.00	
4. Increase for Lower Bracket Salaries and Wages		150,000.00
5. Special Research		**70,000.00**
6. Repairs, Replacements and Alterations	110,000.00	122,500.00

In addition to the support of the State, the Iowa State College receives income from the Federal Government, from students, from the sales of services and by-products, from endowments, and from gifts. The total educational income of the institution from the various sources together with the percentage of the total derived from each source, for each year of the biennium, 1942-1944, is given in the following table:

Source	1942-1943 Amount	%	1943-1944 Amount	%
State of Iowa	$2,243,490.00	42.8	$2,520,000.00	39.4
Federal Government				
Teaching	123,281.41		120,720.01	
Research	154,854.64		154,854.64	
Extension	789,200.72		664,200.72	
Total	($1,067,336.77)	19.0	($ 939,775.37)	14.7
Students	$ 538,044.42	9.6	$ 343,549.87	5.4
Endowments	39,013.07	0.7	46,744.51	0.7
Sale of By-Products	649,853.33	11.6	728,769.85	11.4
Gifts	161,500.11	2.8	222,335.99	3.4
Organized Activities related to U. S. Government	650,472.71*	11.6	1,475,404.71	23.0
Other	106,744.92	1.9	128,058.09	2.0
Total	$5,456,455.33	100.0	$6,414,638.39	100.0

*Funds received from the U. S. Government for special research conducted by the Iowa State College in connection with the war effort.

Expenditures: While the instructional program of the Iowa State College consumes the largest share of its funds, the usual emphasis on teaching was relaxed somewhat in 1943-1944 in favor of the service of the college to the United States Government in connection with the war effort. In 1943-1944 approximately one-third of the educational expenditures (33.9%) were devoted to teaching, one-third (31.2%) were devoted to the usual program of public service (research and extension), the remaining third was devoted to all other purposes, the largest portion of which (approximately one-half) was devoted to research for the Federal Government in connection with the war effort.

The following table shows for each year of the biennium 1942-1944 the distribution of the educational funds by function:

Function	1942-1943 Amount	%	1943-1944 Amount	%
Teaching	$2,041,036.58	41.3	$1,804,282.71	33.9
Research	692,387.02	14.0	728,715.97	13.7
Extension	819,902.16	16.7	933,057.64	17.5
Library	108,753.81	02.2	115,197.65	2.2
Operation & Maintenance of Physical Plant	372,706.64	7.5	412,260.77	7.8
Equipment	20,429.92	0.4	40,773.01	0.7
General Expense	134,176.08	2.7	135,067.92	2.5
Administration	132,468.92	2.7	127,399.97	2.4
Organized Activities related to U. S. Government	615,756.88*	12.5	1,023,648.52	19.3
Total	$4,937,618.01	100.0	$5,320,404.16	100.0

Physical Plant: The physical plant of the Iowa State College consists of lands—Campus and farms—buildings; equipment, including furniture, laboratory equipment, livestock, farm implements, library books; and improvements other than buildings such as the heating and power plant, water plant, heating tunnels, sewage system, gas mains, and electric lines. All of these items aside from the lands are carried in the records at cost.

The following table shows the book values of the physical plant at the close of each year of the biennial period:

*Expenditure of funds furnished by the U. S. Government for special research conducted by the Iowa State College in connection with the war effort.

Educational Plant	1942-1943	1943-1944
Lands—Campus and farms	$ 749,791.35	$ 749,791.35
Improvements other than buildings	1,720,728.71	1,730,185.00
Buildings	6,340,997.25	6,393,597.69
Equipment	3,100,668.69	3,177,705.32
Total	$11,912,186.00	$12,051,279.36
Auxiliary Enterprises Plant		
Buildings—Dormitories and Tenant Properties	$ 2,482,332.28	$ 2,482,332.28
Equipment	434,233.44	459,858.57
Total	$ 2,916,565.72	$ 2,942,190.85
Total Plant owned by the State	$14,828,751.72	$14,993,470.21
Plant Owned by Associated Groups		
Memorial Union Corporation	$ 1,043,500.84	$ 1,061,598.75
Alumni Hall Trustees	96,458.76	96,498.94
U. S. Government (Naval Training Diesel Laboratory)	65,313.84	68,015.26
U. S. Government (Bureau of Agr. Chemistry and Engineering)	95,000.00	95,000.00
	$16,129,025.16	$16,314,583.16

Full details about the physical plant are given in Schedules G-1, G-2, G-2-a, G-2-b, G-2-c, G-2-d, and G-2-d-1, in the report.

Endowment: The endowment of the Iowa State College on June 30, 1944 totaled $1,099,515.54. This was an increase of $4,936.99 since June 30, 1942. The sources of the increases are shown in the following table:

	1942-1943	1943-1944	1942-1944
1. Hind's Agricultural Research Fund	$4,000.00	$.....	$4,000.00
2. Sale of Cemetery Lots	103.50	214.50	318.00
3. Memorial Prize Fund	139.20	87.25	226.45
4. Stanton Estate Fund	407.54	376.25	783.79
5. Contingency Fund	47.09	3.64	50.73
6. George I. Miller Student Loan Fund	—17.14	—424.84	—441.98
	$4,680.19	$ 256.80	$4,936.99

The bulk of the endowment, $589,754.01,* is known as the land grant endowment, and was derived from the sale of public lands given to the State in 1862 for the purpose of establishing a college of agriculture and mechanic arts. The remainder of the funds were derived from gifts, and from endowment earnings capitalized. The principal donors were:

	Date of Gift	Amount
John Clay	1917 to 1922	$ 7,000.00
George W. Catt	1922 & 1942	122,521.51
Francis A. Sheldon	1924	10,000.00
Maria M. Roberts	1930	10,000.00
Edgar Stanton	1931	19,722.71
George I. Miller	1933	10,000.00
LaVerne Noyes	1937 to 1941	235,146.84
Rollin E. Hinds	1941 to 1942	24,125.00

*Of this $42,811.25 was invested in 1938 in the Swine Research farm.

Approximately one-half of the endowment is restricted for educational purposes and the bulk of the remainder is restricted for student aid. Full explanations of the nature of the endowments and of the endowment investments are given in Exhibit F, and in Schedules F, F-1, F-2, and F-3 of this report.

Loan Funds: On June 30, 1942 funds totaling $109,910.44 were available for loans to students. They were derived from gifts, loans, and advances from other funds. The following table summarizes interesting and significant data about the operation of the loan funds for the years 1942-1944.

STUDENT LOAN FUND OPERATION—1942-1944

Name of Fund	Principal of Fund June 30, 1944	Loans Made	Loans Paid
Regular Loan Fund	$109,405.44	$ 37,465.10	$ 78,226.84
Emergency Loan Fund	3,229.35	16,251.78	18,559.78
Student War Loan	68,633.81	71,518.30	6,105.49
Total	$181,268.60	$125,235.18	$102,892.11

Further details of student loan funds are given in Exhibit C and Schedule C-1.

AGENCY FUNDS

For a number of years the finances of student organizations, aside from fraternities and sororities, have been under the general supervision of the college officials and audited by the Business Office. The service has been financed by a charge made to the various organizations. The following table presents a summary of the significant data about the agency funds:

	Number of Organizations	Receipts	Expenditures
1942-1943	231	$219,347.47	$207,531.03
1943-1944	225	133,877.57	137,257.33

AUXILIARY ENTERPRISES

The auxiliary enterprises maintained at the Iowa State College consist of the following: Dormitories, College Hospital, Agricultural Engineering Drafting Service, Agricultural Engineering General Service, Animal Husbandry Grain Storage, Book Store, Central Stores, Chemistry Stores, Drayage Serv-

ice, College Instrument Shop, Laundry, Photoservice, Printing Department, Statistical Service, Tenant Properties, Typewriter Service, and Memorial Union Student Service.

Details of income and expenses of the various auxiliary enterprises are given in Schedules B-1, B-2, B-2-p, B-2-q, B-2-r, B-2-s, B-2-t and Exhibit E; and statements of physical plant facilities used by auxiliary enterprises are given in Schedules G-2, G-2-d, and G-2-d-1. A statement of the history of dormitory indebtedness is shown in Exhibit J in this report.

SECRETARY'S REPORT—H. C. GREGG, Secretary

July 1, 1942 to June 30, 1943

Exhibit A—BALANCE SHEET, as of June 30, 1943

BALANCE SHEET

ASSETS

I. Current Funds				
A. General				
Cash			$ 1,217,497.16	
Accounts Receivable—Active...$30,398.37				
Accounts Receivable—Suspense. 95.66	$30,494.03			
Less Reserve for Losses	30,494.03			
Inventories				
Organized Activities		$ 19,158.12		
Auxiliary Enterprises		171,725.65		
Prepaid Insurance		4,330.26		
Investments—Bookstore		14,800.00	$ 210,014.03	
B. Restricted				
Cash		$ 64,703.48		
Temporary Investment		23,000.00		
Walls Fund Investment		10,127.00	$ 97,830.48	$1,525,341.67
II. Loan Funds				
A. Regular student loans (Schedule C-1)				
Cash		$ 17,256.76		
Temporary Investment		13,620.00		
Notes Receivable		43,260.10	$ 74,136.86	
B. Emergency student loans				
Cash		$ 1,941.95		
Notes Receivable		1,149.90	$ 3,091.85	
C. Student War Loan				
Cash		15,455.00		
Notes Receivable		57,575.00	$ 73,030.00	$ 150,258.71
III. Endowment and Other Non-Expendable Funds (Schedules F, F-1, F-2, F-3)				
A. Endowment funds				
Cash reinvested		$ 22,375.61		
Contracts of sale		77,475.00		
Savings accounts		2,200.00		
Investment securities				
Bonds and notes (Land Grant)		87,000.00		
Bonds and notes (Other)		37,515.57		
Stocks (La Verne Noyes)		220,000.00		
Real Estate Mortgages (Land Grant)		309,630.00		
Real Estate Mortgages (LaVerne Noyes, etc.)		30,910.00		
Real Estate Farms (Land Grant)		172,385.00		
Real Estate Farms (Hinds Agricultural Research Fund)		22,500.00	$ 981,991.18	
B. Funds subject to annuity and trust agreements				
Cash		$ 18.70		
Bonds and Notes		62,774.02		
Real Estate Mortgages		46,269.45		
Real Estate		517.89		
Accounts Receivable due from Hinds Fund, Section A of Endowment Funds		23,000.00	132,580.06	$1,114,571.24
IV. Plant Funds				
A. Unexpended				
Cash		$ 81,028.92		
Undrawn balance of state appropriation for Women's Gymnasium		58.40		
Undrawn balance of state appropriation for Agricultural Engineering Building		7,606.65		
Accounts receivable due from Collegiate Press, Inc.		19,749.45	$ 108,443.42	
B. Invested in Plant				
Educational Plant				
Land		$ 749,791.35		
Buildings		6,343,853.33		
Improvements other than buildings		1,720,728.71		
Equipment		3,085,860.78		
Auxiliary Enterprises Plant				
Buildings		2,482,332.28		
Equipment		449,041.35	$14,831,607.80	$14,940,051.22

Exhibit A—Continued

V. Agency Funds			
Cash, Alumni Hall Room Rent (Overdraft)	$ 201.27*		
Cash, Student Organizations	29,852.80		
Investments (Schedule F)	38,100.75		
Savings accounts	1,510.02	$ 69,262 30	
Alumni Trust			
Cash	$ 9,824.39		
Notes Receivable	14,926.20		
Investments, bonds and notes	9,298.95	34,049.54	103,311.84
			$17,833,534.6

LIABILITIES

I. Current Funds			
A. General			
Accounts Payable, Auxiliary Enterprises	$ 2,201.84		
Accounts Payable, Organized Activities	1,152.49	$ 3,354.33	
Reserves			
Balance of State Funds	$ 188,526.91		
Balance of Organized Activities, Agricultural Exper. Station	25,379.72		
Balance of Organized Activities, Regular	67,779.58		
Balance of Auxiliary Enterprises	401,016.09		
Balance of funds encumbered for incomplete orders, contracts, and Summer Session expense	741,454.56	$1,424,156.86	
B. Restricted			
Reserves:			
For loss on Student Loans	$ 855.64		
Balance of gifts for special purposes	78,251.36		
Deposits	18,723.48	$ 97,830.48	$ 1,525,341.67
II. Loan Funds			
A. Regular student loans			
Balance of regular student loans (Exhibit C)		$ 74,136.86	
B. Emergency student loans			
Balance of emergency student loans		3,091.85	
C. Student War Loan			
Balance of student war loans		73,030.00	$ 150,258.71
III. Endowment and Other Non-Expendable Funds			
A. Endowment funds (Exhibit F)			
Principal of funds with income designated for current use	$ 653,245.65		
Restricted purposes other than student aid	45,967.75		
Student aid	252,304.30		
Principal of funds temporarily functioning as endowment	5,160.98		
Reserve for Shrinkage in value of Endowment Fund Farms sold	15,312.50	$ 971,991.18	
B. Funds subject to annuity and trust agreements			
Principal designated for student aid		$ 142,580.06	$ 1,114,571.24
IV. Plant Funds			
A. Unexpended			
Balance of funds available	$ 17,314.25		
Undrawn balance due from the State of Iowa—Women's Gymnasium	58.40		
Undrawn balance due from the State of Iowa—Agricultural Engineering Building	7,606.65		
Gifts for Collegiate Press Building	19,749.45	44,728.75	
B. Invested in Plant			
Notes Payable	$ 817,100.00		
Net Investment	14,014,507.80		
Reserves for land and building	63,714.67	14,895,322.47	$14,940,051.22
V. Agency Funds			
Balance of Alumni Hall Room Rent (Overdraft)	$ 201.27*		
Balance in Auditing Fund	4,398.19		
Balance in Student Organizations Fund	58,954.61		
Balance of Allocated Deposits	6,110.77	$ 69,262.30	
Alumni Trust			
Notes Payable	14,512.22		
Demand funds	5,399.25		
Fund balance	13,793.07		
Funds specially designated, balance	345.00	$ 34,049.54	$ 103,311.84
			$17,833,534.68

*Overdraft.

EXHIBIT B
STATEMENT OF CURRENT INCOME AND EXPENDITURES BY FUNDS

	Total	Governmental Appropriations		Revolving Funds				
		State	Federal	General	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
Income								
I. Educational and General								
Student fees	$ 538,044.42			$ 538,044.42				
Governmental appropriations	3,470,826.77	$2,403,490.00	$1,067,336.77					
Endowment	39,013.07		39,013.07					
Sales and services of educational departments	274,403.54			183,888.68		$ 90,514.86		
Gifts from private sources	161,500.11							$ 161,500.11
Gifts from U.S. Government for special war work	650,472.71							650,472.71
Other sources	106,744.92			106,744.92				
Sales and services of organized activities	375,449.79				$ 285,929.31	89,520.48		
Total	$5,616,455.33	$2,403,490.00	$1,106,349.84	$ 828,678.02	$ 285,929.31	$ 180,035.34		$ 811,972.82
II. Auxiliary Enterprises	$2,292,790.27†						$2,292,790.27	
III. Restricted endowment and gifts for non-educational purposes	19,176.47							19,176.47
Total	$7,928,422.07	$2,403,490.00	$1,106,349.84	$ 828,678.02	$ 285,929.31	$ 180,035.34	$2,292,790.27	$ 831,149.29
Expenditures								
I. Educational and General								
General administration and general expense								
General administrative offices	$ 132,468.92	$ 104,207.27		$ 28,261.65				
General expense	134,176.08	22,228.43	$ 6,539.39*	105,408.26				
Resident instruction	2,317,539.12	1,288,998.27	155,755.09	249,350.88				$ 623,434.88
Organized research	692,387.02	360,604.64	154,854.64			$ 49,488.69		127,439.05
Extension	819,902.16	238,974.78	539,107.98			36,783.30		5,036.10
Library	108,753.81	53,486.04		55,267.77				
Operation and maintenance of physical plant	372,706.64	185,808.73		186,897.91				
Equipment	20,429.92			20,429.92				
Organized activities	339,254.34				$ 262,677.84	76,576.50		
Total	$4,937,618.01	$2,254,308.16	$ 856,257.10	$ 645,616.39	$ 262,677.84	$ 162,848.49		$ 755,910.03

Exhibit B—Continued

II. Auxiliary Enterprises	$1,992,495.16‡						$1,992,495.16	
III. Other non-educational expenses.	24,775.40							24,775.40
Total expenditures	$6,954,888.57	$2,254,308.16	$ 856,257.10	$ 645,616.39	$ 262,677.84	$ 162,848.49	$1,992,495.16	$ 780,685.43
Net income balance	973,533.50	$ 149,181.84	$ 250,092.74	$ 183,061.63	$ 23,251.47	$ 17,186.85	$ 300,295.11	$ 50,463.86
Balance June 30, 1942	$ 644,224.99	$ 15,190.72		$ 280,473.04	$ 39,824.73	$ 64,838.00	$ 200,244.35	$ 43,654.15
Excess income over expenditures	973,533.50	149,181.84	$ 250,092.74	183,061.63	23,251.47	17,186.85	300,295.11	50,463.86
Increases from transfers and adjustments	98,902.73	24,154.35		418.46	12,351.59	3,351.85	46,148.56	12,477.92
Decreases from transfers and adjustments	190,018.32			10,391.87	13,771.56	16,192.51	145,671.93	3,990.45
Balance June 30, 1943	$1,526,642.90	$ 188,526.91	$ 250,092.74	$ 453,561.26	$ 61,656.23	$ 69,184.19	$ 401,016.09	$ 102,605.48

*Maintenance of Endowment Fund Farms.
†This includes $1,267,796.16 as a reimbursement from U. S. Navy for Naval Training Schools. For further details see table 22 in the Appendix.
‡This includes $1,180,240.45 as current expenditures on the Naval Training Schools. For further details see table 22 in the Appendix.

Schedule B-1

STATEMENT OF CURRENT INCOME

I. EDUCATIONAL AND GENERAL			
A. Student Fees			
General fee (less refunds of $165.00)		$ 2,523.90	
Registration (less refunds of $25,325.40)		476,075.07	
Non-resident tuition (less refunds of $1,868.55)		56,116.57	
Short courses		3,328.88	
Net			$ 538,044.42
B. Public Appropriations			
State Appropriations			
General Appropriation		$2,215,000.00	
Special for Summer 1942		24,500.00	
Special for low wage group (Interim Committee		3,990.00	
Repairs, replacements, and alterations		160,000.00	
		($2,403,490.00)	
Federal Appropriations			
Instruction			
Morrill (1890) and Nelson (1907) Acts	$ 50,000.00		
Smith-Hughes Act (1917)	24,312.26		
Bankhead Jones Act (1935)	48,969.15		
	($ 123,281.41)		
Organized Research			
Hatch Act (1887)	$ 15,000.00		
Adams Act (1906)	15,000.00		
Purnell Act (1925)	60,000.00		
Bankhead Jones Act (1935)	64,854.64		
	($ 154,854.64)		
Extension			
Smith-Lever Acts (1914 and 1928)	$ 114,139.96		
Capper-Ketcham Act (1928)	32,664.80		
Bankhead-Jones Act (1935)	354,375.33		
Further development	28,020.63		
Farm Labor Board	260,000.00		
	($ 789,200.72)		
Subtotal		($1,067,336.77)	
Total			$3,470,826.77
C. Endowment Income			
Interest collected on Farm Mortgages		$ 17,217.29	
Rents collected on foreclosed farms		21,795.78	
Total			$ 39,013.07
D. Restricted Current Gifts*			
Gifts for Special Departmental Research			
Division of Science		$ 8,916.65	
Gifts for Organized Research and Extension			
Agricultural Experiment Station		$ 63,095.33	
Engineering Experiment Station		86,463.19	
Agricultural Extension Service		3,024.94	
Engineering Extension Service		00	
Subtotal		($ 152,583.46)	
Total			$ 161,500.11
E. Sales and services of educational departments			
General funds			
Administration			
Business Manager	$ 582.30		
Registrar	3,249.87		
Student Loan	1,370.00		
Subtotal	($ 5,202.17)		
Division of Agriculture			
Agronomy			
Farm Crops	$ 13.82		
Soils	25.00		

STATEMENT OF CURRENT INCOME—Continued

Animal Husbandry		
Beef Cattle		11,326.99
Horses		2,053.30
Meat		10.58
Sheep		3,530.70
Swine		14,991.86
Dairy Cattle		42,131.42
Poultry		9,764.68
Forestry		8.25
Horticulture		6.70
Floriculture		3,719.71
Pomology		2,477.10
Vegetable crops		366.96
Vocational Education		62.67
Subtotal	($	90,489.74)
Division of Engineering		
Aeronautical Engineering	$	2.40
Ceramic Engineering		225.00
Civil Engineering		18.30
Electrical Engineering		44.60
Mechanical Engineering		156.01
Subtotal	($	446.31)
Division of Home Economics		
Child Development	$	274.25
Foods and Nutrition		65.74
Household Equipment		9.75
Physical Education for Women		15.30
Home Economics Administration		454.00
Subtotal	($	819.04)
Division of Science		
Mathematics	$	.05
Physical Education for Men		684.93
Religious Education		81.82
Zoology		10.00
Subtotal	($	776.80)
Division of Veterinary Medicine		
Obstetrics		2,492.45
Pathology		2,921.08
Subtotal	($	5,413.53)
Library—Fines	$	1,781.83
Physical Plant Operation		
Superintendent's Reserve	$	1,031.88
Administration—Fines, etc		393.60
General Repairs		4,460.49
Janitor Service		430.95
Plumbing supplies		138.55
Electrical supplies		8.00
Heating Plant supplies		7.16
Fuel		67,448.61
Tunnels		112.30
Gas Service		2,276.36
Water Service		2,546.81
Public Grounds		104.55
Subtotal	($	78,959.26)
Organized Research		
Agricultural Experiment Station		
Director's office	$	172.96
Bulletin office		541.16
Agricultural Engineering		5,957.05
Farm Crops		5,468.49
Soils		1,039.71
Animal Production		26,719.03
Poultry		4,352.79
Botany and Plant Pathology		45.13
Plant Chemistry		977.35
Dairy Industry		5,453.27
Entomology		269.10
Genetics		322.90
Foods and Nutrition		85.52
Pomology		3,847.97
Vetetable Crops		1,114.00
Subtotal	($	56,366.43)
Engineering Experiment Station	$	2,456.32
Veterinary Research Institute		977.12
Subtotal	(	3,433.44)
Extension		
Agricultural Extension	$	21,896.08
Engineering Extension		8,818.91
Subtotal	($	30,714.99)

STATEMENT OF CURRENT INCOME—Continued

F. Other Sources			
C.A.A. Pilot Training†		70,527.01	
Cancelled checks		42.88	
Interest on Treasurer's Balances		1,424.66	
Miscellaneous Sources		20,247.12	
Telephone Service		14,503.25	
Subtotal		($ 106,744.92)	
G. Sales and services of organized activities relating to educational departments			
Agricultural Engineering Farm	$ 7,195.45		
Animal Husbandry Meat Laboratory	5,946.23		
Dairy Creamery	230,110.91		
Home Management Houses			
General	$ 27.50		
Bevier House	1,280.50		
Coburn House	1,248.00		
Norton House	1,191.50		
Richards House	1,266.50		
Sloss House	1,111.50		
Institution Management	8,325.94		
Hinds Agricultural Research	5,019.67		
Pasture Demonstration Farms	14,386.87		
Seed Laboratory—Revolving	22,597.09		
Swine Research Farm	47,516.85		
Veterinary Clinic	28,225.28		
Subtotal	$ 375,449.79		
Total			$ 756,598.25
H. Organized Activities Relating to U. S. Government (War Department—Navy Department)†			$ 650,472.71
II. Auxiliary Enterprises and Other Revolving Accounts			
A. Hospital			$ 56,319.96
B. Dormitory Operations			$ 227,377.15
C. Storerooms and Service Departments			
Agricultural Engineering Drafting Service	$ 3,163.92		
Agricultural Engineering General Service	1,563.05		
Animal Husbandry Grain Storage	32,761.32		
Bookstore	180,596.01		
Central Stores	87,464.30		
Central Stores drayage	5,599.96		
Chemistry Stores	58,393.36		
College Farms	32,844.55		
College Laundry	14,391.78		
Dictaphone Service	656.62		
Dairy Testing	3,882.81		
Egg Grading	16,187.21		
Instrument Shop	9,419.80		
Memorial Union—Student Service	42,019.70		
Photoservice	7,455.68		
Printing	33,618.78		
Printing—Art Work	1,457.09		
Statistical Service	4,822.35		
Tenant Properties	12,957.30		
Testing Bureau	564.70		
Typewriter Service	6,915.94		
Vaccination Schools	3,745.50		
Subtotal			($ 560,481.73)
D. Other Revolving Accounts			
Automobile Revolving Fund	$ 4,647.24		
Cadet Officers Uniforms	5,630.09		
Catherine MacKay Auditorium	320.00		
Emergency Labor Payroll	2,516.20		
Federal Loans to Students	88,880.00		
Iowa State College Journal of Science	591.00		
Iowa State College Research Foundation	1,261.20		
Key Fund	20.70		
Military Book Fund	3,261.85		
Paid Book Collections	648.52		
Piano Rent	266.25		
President's Reserve	71,013.24		
Naval Training School	1,267,796.16		

STATEMENT OF CURRENT INCOME—Continued

Salvage Material Revolving Fund	620.48		
Science Dean's Revolving Fund	87.00		
Teacher Placement	1,051.50		
Sub-total		($1,448,611.43)	
III. Other Non-Educational Income			
From Investments	$ 12,026.29		
From Gifts	7,150.18		
Subtotal		$ 19,176.47	
Total Gross Income			$7,928,422.07

*$650,472.71 in special gifts for War Research are included in item I-H.
†For details see table 22 in the appendix.

Schedule B-2

SUMMARY OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Schedule No.	Total	Salaries	Current Expense
I. Educational and General				
A. General administration and general expense				
General administrative offices	B-2-a	$ 132,468.92	$ 105,242.27	$ 27,226.65
General expense	B-2-a	134,176.08	36,552.68	97,623.40
Subtotal		($ 266,645.00)	($ 141,794.95)	($ 124,850.05)
B. Instruction				
Division of Agriculture	B-2-b	$ 355,837.88	$ 243,022.25	$ 112,815.63
Division of Engineering	B-2-c	256,097.12	240,087.12	16,010.00
Division of Home Economics	B-2-d	210,460.83	188,896.40	21,564.43
Division of Science	B-2-e	621,878.81	549,138.11	72,740.70
Division of Veterinary Medicine	B-2-f	88,971.67	79,723.43	9,248.24
Graduate College	B-2-g	14,291.87	10,245.74	4,046.13
Junior College		13,148.99	8,822.50	4,326.49
Summer Session and Short Courses	B-2-h	141,095.07	133,098.04	7,997.03
Subtotal		($1,701,782.24)	($1,453,033.59)	($ 248,748.65)
C. Organized Research				
Agricultural Experiment Station	B-2-i	$ 499,199.96	$ 324,834.81	$ 174,365.15
Engineering Experiment Station	B-2-i	123,964.13	56,730.55	67,233.58
Industrial Science Research Institute	B-2-i	27,818.84	25,205.09	2,613.75
Statistical Research	B-2-i	9,123.80	7,924.75	1,199.05
Veterinary Research	B-2-i	32,280.29	23,519.03	8,761.26
Subtotal		($ 692,387.02)	($ 438,214.23)	($ 254,172.79)
D. Extension				
Agriculture and Home Economics		$ 777,880.08	$ 604,117.94	$ 173,762.14
Engineering		42,022.08	24,983.45	17,038.63
Subtotal		($ 819,902.16)	($ 629,101.39)	($ 190,800.77)
E. Library	B-2-j	$ 108,753.81	$ 53,486.04	$ 55 267.77
F. Operation and maintenance of the physical plant	B-2-m	$ 372,706.64	$ 105,514.35	$ 267,192.29
G. Equipment		$ 20,429.92		20,429.92
H. Organized activities relating to educational departments				
Total		$ 339,254.34	$ 24,989.44	$ 314,264.90
I. Organized Activities relating to the U. S. Government (War Department)*		$ 615,756.88	$ 239,653.38	$ 376,103.50
Total		$4,937,618.01	$3,085,787.37	$1,851,830.64
II. Auxiliary Enterprises				
A. Residence Halls		$ 114,278.46	$ 22,732.74	$ 91,545.72
B. Service Departments		1,438,470.35	159,482.40	1,278,987.95
C. Storerooms, printing		383,989.10	24,969.00	359,020.10
D. Student Hospital	B-2-t	55,757.25	33,936.13	21,821.12
Total		$1,992,495.16	$ 241,120.27	$1,751,374.89
III. Other Non-Educational Expense		$ 24,775.40	$ 6,003.00	$ 18,772.40
Total		$6,954,888.57	$3,332,910.64	$3,621,977.93

*Operated under the direction of the Science Dean. For further details see Table 22 in the appendix.

Schedule B-2-a

GENERAL ADMINISTRATIVE OFFICES AND GENERAL EXPENSE

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
GENERAL ADMINISTRATION OFFICES			
President's Office	$ 23,866.76	$ 21,228.63	$ 2,638.13
Accounting Office	15,234.21	10,824.79	4,409.42
Business Manager's Office	21,787.38	18,580.03	3,207.35
Office Manager's Office*	145.02	.....	145.02
Purchasing Agent's Office	9,456.69	7,695.15	1,761.54
Registrar's Office	30,455.22	21,072.33	9,382.89
Secretary's Office	1,821.12	1,500.00	321.12
Social Director's Office	137.06	.....	137.06
Student Loan Office	3,279.92	2,947.47	332.45
Student Personnel (Men and Women)	17,709.22	15,891.37	1,817.85
Treasurer's Office	8,576.32	5,502.50	3,073.82
Total	$ 132,468.92	$ 105,242.27	$ 27,226.65
GENERAL EXPENSE			
Alumni Service	$ 8,032.20	$ 5,355.00	$ 2,677.20
Bulletins and Announcements	10,924.52	.....	10,924.52
Civil Aeronautics Authority	49,474.64	11,203.94	38,270.70
College Catalog	19,518.13	10,228.43	9,289.70
Commencement and Convocation	1,153.54	.....	1,153.54
Diploma Fund	3,042.68	.....	3,042.68
Endowment Fund Farm	6,541.59	.....	6,541.59
General Expense	15,337.87	7,635.31	7,702.56
Student Information	1,290.94	170.00	1,120.94
Telephone Service	18,859.97	1,960.00	16,899.97
Total	$ 134,176.08	$ 36,552.68	$ 97,623.40

*Salaries of $2,703.05 are included under Business Manager's Office.

Schedule B-2-b
DIVISION OF AGRICULTURE
Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 14,969.78	$ 13,976.25	$ 993.53
Agricultural Engineering	17,056.80	15,186.75	1,870.05
Animal Husbandry			
Administration	37,942.92	36,680.21	1,262.71
Beef Cattle	14,370.64	.....	14,370.64
Dairy Husbandry	51,279.84	13,363.64	37,916.20
Horse	6,212.41	.....	6,212.41
Livestock	819.54	.....	819.54
Meat Laboratory	290.18	.....	290.18
Poultry Husbandry	20,283.07	8,619.06	11,664.01
Sheep	3,850.61	.....	3,850.61
Swine	12,812.44	.....	12,812.44
Dairy Industry	29,016.53	24,355.38	4,661.15
Farm Crops	12,849.44	11,876.83	972.61
Forestry	21,495.55	20,520.54	975.01
Genetics	9,857.20	8,546.47	1,310.73
Horticulture	20,171.26	18,017.65	2,153.61
Floriculture	3,827.34	.....	3,827.34
Pomology	1,591.67	.....	1,591.67
Vegetable Crops	342.18	.....	342.18
Landscape Architecture	9,707.88	9,412.03	295.85
Soils	13,944.45	12,423.84	1,520.61
Technical Journalism	12,549.50	11,569.32	980.18
Vocational Education	19,142.71	17,020.34	2,122.37
Agricultural Education	7,558.43	7,558.43	.....
Industrial Education	6,393.08	6,393.08	.....
Student Counselors	4,846.18	4,846.18	.....
Personnel	2,656.25	2,656.25	.....
Total	$ 355,837.88	$ 243,022.25	$ 112,815.63

Schedule B-2-c
DIVISION OF ENGINEERING
Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 13,722.23	$ 12,384.64	$ 1,337.59
Aeronautical Engineering	8,050.45	7,301.20	749.25
Architectural Engineering	16,591.17	15,589.06	1,002.11
Ceramic Engineering	6,691.80	6,395.38	296.42
Chemical and Mining Engineering	21,125.05	18,969.16	2,155.89
Civil Engineering	27,215.24	26,028.33	1,186.91
Electrical Engineering	31,119.08	29,233.85	1,885.23
Engineering Drawing	22,669.79	21,356.13	1,313.66
General Engineering	21,257.20	19,996.13	1,261.07
Mechanical Engineering	54,083.40	50,188.42	3,894.98
Theoretical and Applied Mechanics	28,969.75	28,042.86	926.89
Student Counselors	4,601.96	4,601.96	.....
Total	$ 256,097.12	$ 240,087.12	$ 16,010.00

Schedule B-2-d

DIVISION OF HOME ECONOMICS

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 12,518.00	$ 10,445.00	$ 2,073.00
Applied Art	30,012.46	28,630.00	1,382.46
Child Development	16,140.58	14,425.00	1,715.58
Foods and Nutrition	42,007.15	34,292.28	7,714.87
Home Economics Education	20,758.75	18,809.84	1,948.91
Home Management	9,611.54	7,959.98	1,651.56
Household Equipment	11,060.14	10,600.00	460.14
Institutional Management	12,328.50	12,328.50	.....
Physical Education for Women	20,506.72	16,997.50	3,509.22
Textiles and Clothing	24,662.22	23,553.53	1,108.69
Student Counselors	4,200.00	4,200.00	.....
Stenographic Service	6,654.77	6,654.77	.....
Total	$ 210,460.83	$ 188,896.40	$ 21,564.43

Schedule B-2-e

DIVISION OF SCIENCE

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 8,957.10	$ 7,962.50	$ 994.60
Bacteriology	15,128.42	12,246.42	2,882.00
Bacteriology Gifts*	266.83	.....	266.83
Botany	31,581.61	28,754.72	2,826.89
Chemistry	131,412.08	94,948.66	36,463.42
Chemistry Gift*	3,951.66	3,951.66	.....
Economics and Sociology	68,835.52	66,879.17	1,956.35
Economics and Sociology Gift*	375.95	.....	375.95
English and Speech	59,103.30	58,121.34	981.96
Geology	7,251.73	6,288.65	963.08
History and Government	20,747.50	20,168.28	579.22
Hygiene	3,565.00	3,565.00	.....
Mathematics	57,648.84	56,677.09	971.75
Military Science	10,841.02	9,675.87	1,165.15
Modern Languages	8,542.97	8,310.00	232.97
Music	12,468.17	11,757.40	710.77
Physical Education for Men	55,081.46	44,362.08	10,719.38
Physics	47,953.66	45,984.36	1,969.30
Psychology	15,917.02	14,913.44	1,003.58
Religious Education	4,279.14	4,000.00	279.14
Sunday Services	589.35	.....	589.35
Zoology and Entomology	46,993.43	42,277.34	4,716.09
Zoology and Entomology Gift*	3,083.56	1,367.98	1,715.58
Student Counselors	2,050.00	2,050.00	.....
Stenographic Service	2,973.35	2,746.15	227.20
Writing Clinic	2,280.14	2,130.00	150.14
Total	$ 621,878.81	$ 549,138.11	$ 72,740.70

*Owing to the fact that gifts cannot be anticipated with any certainty, they are considered extra budget items, and are not included in budget expenditures.

Schedule B-2-f

DIVISION OF VETERINARY MEDICINE

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 5,318.85	$ 4,710.03	$ 608.82
Anatomy	15,587.17	13,380.00	2,207.17
Clinic	6,200.00	6,200.00	
Hygiene	5,765.30	5,100.00	665.30
Medicine	8,114.83	7,940.00	174.83
Obstetrics	7,667.65	6,000.00	1,667.65
Pathology	16,220.62	14,450.00	1,770.62
Physiology	11,794.22	10,900.00	894.22
Surgery	8,382.97	7,123.34	1,259.63
Stenographic Service	3,920.06	3,920.06	
Total	$ 88,971.67	$ 79,723.43	$ 9,248.24

Schedule B-2-g

GRADUATE COLLEGE

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Administration	$ 7,793.08	$ 7,394.39	$ 398.69
Research and Fellowship Grants	3,540.92	2,851.35	689.57
Lectures and Conferences	1,457.87		1,457.87
Learned Publications	1,500.00		1,500.00
Total	$ 14,291.87	$ 10,245.74	$ 4,046.13

Schedule B-2-h

SUMMER QUARTER AND SHORT COURSES

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Summer Quarter	$ 132,351.76	$ 131,898.04	$ 453.72
Short Courses	8,743.31	1,200.00	7,543.31
Total	$ 141,095.07	$ 133,098.04	$ 7,997.03

Schedule B-2-i

ORGANIZED RESEARCH

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
AGRICULTURAL EXPERIMENT STATION:			
Director's Office	$ 35,306.61	$ 12,310.86	$ 22,995.75
Special Construction	973.62	.....	973.62
Vice Director's Office	7,816.09	5,918.34	1,897.75
Bulletin Office	25,675.06	9,098.90	16,576.16
Agricultural Engineering	17,368.65	11,698.01	5,670.64
Agronomy:			
Farm Crops	40,134.59	23,060.24	17,074.35
Soils	42,274.12	31,696.54	10,577.58
Animal Husbandry:			
Animal Breeding	3,066.76	2,520.44	546.32
Animal Chemistry and Nutrition	19,578.39	13,893.06	5,685.33
Animal Husbandry	666.94	665.00	1.94
Animal Production	28,877.80	7,688.37	21,189.43
Dairy Husbandry	8,881.05	7,181.70	1,699.35
Meats	967.18	791.69	175.49
Poultry Husbandry	27,809.00	18,290.36	9,518.64
Bacteriology	9,533.84	8,229.91	1,303.93
Botany and Plant Pathology	33,070.01	24,090.86	8,979.15
Chemistry			
Chemistry	480.00	480.00	.....
Plant Chemistry	15,580.72	12,186.93	3,393.79
Dairy Industry	24,864.76	19,004.05	5,860.71
Entomology and Economics Zoology	28,075.64	21,486.39	6,589.25
Forestry	2,232.16	1,645.00	587.16
Genetics	15,131.05	8,603.04	6,528.01
Home Economics:			
Foods and Nutrition	9,070.94	6,992.27	2,078.67
Household Equipment	470.59	450.00	20.59
Textiles and Clothing	828.03	.....	828.03
Horticulture:			
Floriculture	1,199.42	711.00	488.42
Horticulture	822.85	600.00	222.85
Pomology	21,719.20	14,991.50	6,727.70
Vegetable Crops	11,787.68	8,918.62	2,869.06
Rural Social Science:			
Agricultural Economics	38,509.55	27,882.39	10,627.16
Consumption Economics	4,269.14	4,078.62	190.52
Rural Education	2,852.59	2,566.00	286.59
Rural Social Science	11,628.45	10,494.72	1,133.73
Rural Sociology	4,558.69	4,236.00	322.69
Statistical Section	3,118.79	2,374.00	744.79
Subtotal	($ 499,199.96)	($ 324,834.81)	($ 174,365.15)
ENGINEERING EXPERIMENT STATION	$ 123,964.13	$ 56,730.55	$ 67,233.58
INDUSTRIAL SCIENCE RESEARCH INSTITUTE:			
Bacteriology	$ 1,245.29	$ 859.68	$ 385.61
Botany	400.00	400.00	.....
Chemistry	15,689.28	14,547.81	1,141.47
Economics	4,391.47	4,369.24	22.23
General Education Council	750.00	.....	750.00
English and Speech	.....	.....	.....
Geology	.....	.....	.....
Mathematics	480.00	480.00	.....
Zoology	1,179.44	865.00	314.44
Administration	3,683.36	3,683.36	.....
Subtotal	($ 27,818.84)	($ 25,205.09)	($ 2,613.75)
VETERINARY RESEARCH	32,252.16	$ 23,519.03	$ 8,733.13
Veterinary Research Gift	28.13	.....	28.13
Subtotal	($ 32,280.29)	($ 23,519.03)	($ 8,761.26)
STATISTICAL RESEARCH	$ 9,123.80	$ 7,924.75	$ 1,199.05
Total	$ 692,387.02	$ 438,214.23	$ 254,172.79

Schedule

ORGANIZED

Statement of Current Expenditures

	Total	Fund Distribution	
		State	Restricted Sales
AGRICULTURAL EXPERIMENT STATION			
Director's Office	$ 35,306.61	$ 14,446.79	$ 17,474.46
Special Construction	973.62		
Vice Director's Office	7,816.09	7,816.09	
Bulletin Office	25,675.06	9,870.07	6,854.67
Agricultural Engineering	17,368.65	10,052.91	443.34
Agronomy			
Farm Crops	40,134.59	32,020.28	2,024.75
Soils	42,274.12	26,996.00	399.78
Animal Husbandry			
Animal Breeding	3,066.76	858.20	
Animal Chemistry and Nutrition	19,578.39	6,718.07	2,845.50
Animal Husbandry	666.94	665.00	
Animal Production	28,877.80	13,245.64	11,602.26
Dairy Husbandry	8,881.05	3,971.07	30.00
Meats	967.18		159.99
Poultry Husbandry	27,809.00	12,518.26	388.45
Bacteriology	9,533.84	1,681.64	
Botany and Plant Pathology	33,070.01	18,330.98	746.27
Chemistry			
Chemistry	480.00	480.00	
Plant Chemistry	15,580.72	1,644.72	499.77
Dairy Industry	24,864.76	9,612.30	2,005.59
Entomology and Economic Zoology	28,075.64	13,920.78	700.54
Forestry	2,232.16	2,232.16	
Genetics	15,131.05	4,057.13	
Home Economics			
Foods and Nutrition	9,070.94	2,664.42	
Household Equipment	470.59	470.59	
Textiles and Clothing	828.03	828.03	
Horticulture			
Floriculture	1,199.42	1,199.42	
Horticulture	822.85	701.34	66.09
Pomology	21,719.20	14,868.48	1,638.02
Vegetable Crops	11,787.68	8,543.81	90.00
Rural Social Science			
Agricultural Economics	38,509.55	6,533.12	
Consumption Economics	4,269.14	1,596.94	
Rural Education	2,852.59	2,852.59	
Rural Social Science	11,628.45	11,628.45	
Rural Sociology	4,558.69	1,816.23	162.46
Statistical Section	3,118.79	3,118.79	
Subtotal	($ 499,199.96)	($ 248,560.30)	($ 48,131.94)
ENGINEERING EXPERIMENT STATION	$ 123,964.13	$ 43,503 58	$ 702.71
INDUSTRIAL SCIENCE RESEARCH INSTITUTE			
Bacteriology	$ 1,245.29	$ 1,245 29	
Botany	400.00	400.00	
Chemistry	15,689.28	15,689.28	
Economics	4,391.47	4,391.47	
General Education Council	750.00	750.00	
Mathematics	480.00	480.00	
Zoology	1,179.44	1,179.44	
Administration	3,683.36	3,683.36	
Subtotal	($ 27,818.84)	($ 27,818.84)	
VETERINARY RESEARCH (Regular)	$ 32,280.29	$ 31,598.12	$ 654.04
STATISTICAL RESEARCH	$ 9,123.80	$ 9,123.80	
Total	$ 692,387.02	$ 360,604.64	$ 49,488.69

*Gifts.

B-2-i-1

RESEARCH

Distributed by Fund and by Object

Fund Distribution					Object Classification	
Adams	Hatch	Purnell	Bankhead-Jones	Restricted (Trust) Funds*	Salaries	Other Expense
		$ 29.90	$ 3,355.46		$ 12,310.86	$ 22,995.75
			973.62			973.62
					5,918.34	1,897.75
	$ 8,825.32	125.00			9,098.90	16,576.16
	5,794.68			$ 1,077.72	11,698.01	5,670.64
			1,000.00	5,089.56	23,060.24	17,074.35
$ 3,850.00		1,829.24	5,591.93	3,607.17	31,696.54	10,577.58
			2,168.56	40.00	2,520.44	546.32
1,750.00			7,285.68	979.14	13,893.06	5,685.33
				1.94	665.00	1.94
		500.00	3,529.90		7,688.37	21,189.43
3,576.98			1,303.00		7,181.70	1,699.35
			791.69	15.50	791.69	175.49
			9,216.80	5,685.49	18,290.36	9,518.64
		6,549.00	1,303.20		8,229.91	1,303.93
	380.00	4,414.31	6,615.00	2,583.45	24,090.86	8,979.15
					480.00	
		1,740.00	7,833.93	3,862.30	12,186.93	3,393.79
		8,025.76	3,025.00	2,196.11	19,004.05	5,860.71
		5,721.01	3,115.00	4,618.31	21,486.39	6,589.25
					1,645.00	587.16
1,335.02		200.00	3,313.67	5,625.23	8,603.04	6,528.01
		5,691.94		714.58	6,992.27	2,078.67
					450.00	20.59
						828.03
					711.00	488.42
				55.42	600.00	222.85
4,488.00				724.70	14,991.50	6,727.70
			2,260.00	893.87	8,918.62	2,869.06
		22,093.84		9,882.59	27,882.39	10,627.16
		500.00	2,172.20		4,078.62	190.52
					2,566.00	286.59
					10,494.72	1,133.73
		2,580.00			4,236.00	322.69
					2,374.00	744.79
($15,000.00)	($ 15,000.00)	($ 60,000.00)	($ 64,854.64)	($ 47,653.08)	($ 324,834.81)	($ 174,365.15)
				$ 79,757.84	$ 56,730.55	$ 67,233.58
					$ 859.68	$ 385.61
					400.00	
					14,547.81	1,141.47
					4,369.24	22.23
						750.00
					480.00	
					865.00	314.44
					3,683.36	
					($ 25,205.09)	($ 2,613.75)
				$ 28.13	$ 23,519.03	$ 8,761.26
					$ 7,924.75	$ 1,199.05
$15,000.00	$ 15,000.00	$ 60,000.00	$ 64,854.64	$ 127,439.05	$ 438,214.23	$ 254,172.79

Schedule B-2-j
LIBRARY
Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
Library Operation	$ 63,515.20	$ 53,486.04	$ 10,029.16
Books	19,402.01	.....	19,402.01
Periodicals	15,837.04	.....	15,837.04
Binding	9,999.56	.....	9,999.56
Total	$ 108,753.81	$ 53,486.04	$ 55,267.77

Schedule B-2-k
EXTENSION
Statement of Current Expenditures Distributed by Object

	Project Number	Total	Salaries	Current Expense
Agricultural and Home Economics Extension:				
Administration	1	$ 66,241.13	$ 36,404.47	$ 29,836.66
Printing	1a	42,108.51	.....	42,108.51
County Agent Work in Agriculture	2	255,322.83	235,613.06	19,709.77
County Agent Work in Home Economics	3	83,454.56	78,064.22	5,390.34
Rural Young People's Work	4	3,622.94	2,450.00	1,172.94
Boy's and Girls' Club Work	5	40,464.79	34,440.23	6,024.56
Agricultural Economics:				
Farm Management	6a	10,103.23	6,810.83	3,292.40
Land Economics	6b	7,945.64	5,745.15	2,200.49
Farm Finance	6c	1,523.33	1,500.00	23.33
Marketing	6d	18,420.30	16,093.44	2,326.86
Economic Information	6e	2,161.17	1,151.51	1,009.66
Consumption Economics	6f	1,091.96	1,080.00	11.96
Agricultural Engineering	7	13,673.61	10,138.64	3,534.97
Farm Crops and Soils	8	16,930.94	13,928.19	3,002.75
Dairy Production	9	18,352.44	12,330.95	6,021.49
Dairy Manufacture	10	11,859.35	9,747.91	2,111.44
Prevention of Animal Diseases	11	2,526.39	2,300.00	226.39
Horticulture and Pomology	12	12,327.90	8,803.00	3,524.90
Poultry Husbandry	13	8,058.81	6,874.92	1,183.89
Home Economics:				
Foods and Nutrition	14a	10,451.04	7,849.46	2,601.58
Textiles and Clothing	14b	7,117.82	5,630.00	1,487.82
Home Furnishing	14c	9,016.26	7,121.76	1,894.50
Home Management	14d	11,452.15	9,360.00	2,092.15
Child Care and Training	14e	2,503.01	2,488.76	14.25
Animal Husbandry	15	13,271.63	11,243.00	2,028.63
Apairy Work	17	7,319.03	6,000.00	1,319.03
Visual Aids	18	3,928.02	1,760.00	2,168.02
Plant Diseases	19	5,282.57	4,723.25	559.32
Seed Testing Laboratory	19a	8,327.00	6,093.09	2,233.91
Information Service	21	14,135.40	8,079.86	6,055.54
Bulleting Office	21a	10,943.51	9,340.60	1,602.91
Landscape Architecture	22	6,254.41	6,020.00	234.41
Zoology and Entomology	23	6,715.41	5,284.31	1,431.10
Rural Sociology	24	11,821.57	9,951.25	1,870.32
Forestry	25	3,668.77	2,525.00	1,143.77
Radio Broadcasting	26	18,822.06	9,735.25	9,086.81
Management of Cooperative Farms	29	753.33	700.00	53.33
Federal Farm Labor	.....	9,907.26	6,735.83	3,171.43
Subtotal	.....	($777,880.08)	($604,117.94)	($173,762.14)
Engineering Extension	.....	$ 42,022.08	$ 24,983.45	$ 17,038.63
Total	.....	$ 819,902.16	$ 629,101.39	$ 190,800.77

Schedule

EXTEN

Statement of Current Expenditures

	Project Number	Total	Fund Distribution	
			State	Restricted Sales
AGRICULTURE AND HOME ECONOMICS EXTENSION:				
Administration	1	$ 66,241.13	$ 38,828.26	
Printing	1a	42,108.51	25,634.98	$ 16,473.53
County Agent Work in Agriculture	2	255,322.83	14,254.81	13,321.31
County Agent Work in Home Economics	3	83,454.56	9,189.76	
Rural Young People's Work	4	3,622.94	945.01	
Boys' and Girls' Club Work	5	40,464.79	8,634.36	
Agricultural Economics:				
Farm Management	6a	10,103.23	5,237.27	
Land Economics	6b	7,945.64	1,473.47	2,013.36
Farm Finance	6c	1,523.33	23.33	
Marketing	6d	18,420.30	2,851.08	
Economic Information	6e	2,161.17	1,512.84	
Consumption Economics	6f	1,091.96	1,091.96	
Agricultural Engineering	7	13,673.61	2,545.38	
Farm Crops and Soils	8	16,930.94	4,383.47	
Dairy Production	9	18,352.44	6,387.44	
Dairy Manufacture	10	11,859.35	1,923.84	187.60
Prevention of Animal Diseases	11	2,526.39	149.98	
Horticulture and Pomology	12	12,327.90	5,436.54	
Poultry Husbandry	13	8,058.81	1,348.64	
Home Economics:				
Foods and Nutrition	14a	10,451.04	1,790.33	
Textiles and Clothing	14b	7,117.82	975.02	
Home Furnishing	14c	9,016.26	1,072.15	
Home Management	14d	11,452.15	1,197.70	
Child Care and Training	14e	2,503.01	14.25	
Animal Husbandry	15	13,271.63	1,534.26	
Vegetable Crops	16			
Apiary Work	17	7,319.03	4,069.03	
Visual Aids	18	3,928.02	2,054.44	
Plant Diseases	19	5,282.57	439.85	
Seed Testing Laboratory	19a	8,327.00	8,327.00	
Information Service	21	14,135.40	5,999.08	
Bulletin Office	21a	10,943.51	10,887.31	56.20
Landscape Architecture	22	6,254.41	3,449.12	
Zoology and Entomology	23	6,715.41	838.50	
Rural Organizations	24	11,821.57	6,339.38	
Forestry	25	3,668.77	3,668.77	
Radio Broadcasting	26	18,822.06	18,822.06	
Management of Cooperative Farms	129	753.33	753.33	
Federal Farm Labor		9,907.26		
Subtotal		($ 777,880.08)	($ 204,084.00)	($ 32,052.00)
ENGINEERING EXTENSION		$ 42,022.08	$ 34,890.78	$ 4,731.30
Total		$ 819,902.16	$ 238,974.78	$ 36,783.30

B-2-k-1

SION

Distributed by Fund and by Object

Fund Distribution					Object Classification	
Smith-Lever and Bankhead-Jones	Capper-Ketcham	Federal Farm Labor	Additional Cooperative	Restricted (Trust Fund)	Salaries	Other Expense
$ 27,412.87					$ 36,404.47	$ 29,836.66
						42,108.51
218,296.71			$ 9,450.00		235,613.06	19,709.77
41,600.00	$32,664.80				78,064.22	5,390.34
2,677.93					2,450.00	1,172.94
13,259.80			18,570.63		34,440.23	6,024.56
4,865.96					6,810.83	3,292.40
4,458.81					5,745.15	2,200.49
1,500.00					1,500.00	23.33
15,569.22					16,093.44	2,326.86
648.33					1,151.51	1,009.66
					1,080.00	11.96
11,128.23					10,138.64	3,534.97
9,911.37				$ 2,636.10	13,928.19	3,002.75
11,965.00					12,330.95	6,021.49
9,747.91					9,747.91	2,111.44
2,376.41					2,300.00	226.39
6,891.36					8,803.00	3,524.90
6,710.17					6,874.92	1,183.89
8,660.71					7,849.46	2,601.58
6,142.80					5,630.00	1,487.82
7,944.11					7,121.76	1,894.50
10,254.45					9,360.00	2,092.15
2,488.76					2,488.76	14.25
11,737.37					11,243.00	2,028.63
3,250.00					6,000.00	1,319.03
1,873.58					1,760.00	2,168.02
4,842.72					4,723.25	559.32
					6,093.09	2,233.91
8,136.32					8,079.86	6,055.54
					9,340.60	1,602.91
2,805.29					6,020.00	234.41
5,876.91					5,284.31	1,431.10
5,482.19					9,951.25	1,870.32
					2,525.00	1,143.77
					9,735.25	9,086.81
					700.00	53.33
		$ 9,907.26			6,735.83	3,171.43
($ 468,515.29)	($32,664.80)	($ 9,907.26)	($ 28,020.63)	($ 2,636.10)	($ 604,117.94)	($ 173,762.14
				$ 2,400.00	$ 24,983.45	$ 17,038.63
$ 468,515.29	$32,664.80	$ 9,907.26	$ 28,020.63	$ 5,036.10	$ 629,101.39	190,800.77

Schedule B-2-m

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

Statement of Current Expenditures Distributed by Object

	Total	Salaries	Current Expense
ADMINISTRATION	$ 12,501.40	$ 11,041.65	$ 1,459.75
PLANT PROTECTION	7,588.53	7,588.53	.....
Traffic police, guards, nightwatchmen, etc.	1,265.29	.....	1,265.29
Inspection service	351.91	.....	351.91
College Fire Department	2,000.00	.....	2,000.00
Subtotal	($ 23,707.13)	($ 18,630.18)	($ 5,076.95)
PLANT OPERATION:			
Plant Operation—foreman	$ 4,539.48	$ 4,539.48	.....
Superintendent's Fund	7,074.34	.....	$ 7,074.34
Building Operation:			
Janitor Service	78,581.52	52,596.17	25,985.35
Heating and Plumbing Service	6,413.95	.....	6,413.95
Electric Service:			
Electrician wages and supplies	6,348.39	.....	6,348.39
Electric bulbs in buildings	1,884.86	.....	1,884.86
Operation of Service System:			
Heating plant	29,681.60	27,801.85	1,879.75
Boiler and machinery repairs	2,380.61	.....	2,380.61
Fuel supply	149,990.41	.....	149,990.41
Tunnels	1,272.07	.....	1,272.07
Sewage and water systems	1,837.67	.....	1,837.67
Electric plant and distributing lines	768.37	.....	768.37
Electric bulbs and globes (outside)	193.75	.....	193.75
Gas service	2,404.54	.....	2,404.54
Water Service	2,663.41	.....	2,663.41
Public Grounds Operation:			
General	14,398.69	1,946.67	12,452.02
Maintenance of autos and trucks	1,044.33	.....	1,044.33
Subtotal	($ 311,477.99)	($ 86,884.17)	($ 224,593.82)
PLANT MAINTENANCE:			
Building maintenance:			
General repairs	$ 13,893.83	.....	$ 13,893.83
Maintenance of Service System:			
Sewage Plant and Water Systems	1,719.70	.....	1,719.70
Electric plant and distributing lines	1.08	.....	1.08
Maintenance of public grounds	11,088.75	.....	11,088.75
Subtotal	($ 26,703.36)	.....	($ 26,703.36)
Special Repairs:			
Buildings	$ 1,797.00	.....	$ 1,797.00
Repairs to buildings	8,058.71	.....	8,058.71
Improvements other than buildings	962.45	.....	962.45
Subtotal	($ 10,818.16)	.....	($ 10,818.16)
Total	$ 372,706.64	$ 105,514.35	$ 267,192.29

Schedule

ORGANIZED ACTIVITIES RELATING

Statement of Current

	Agricultural Engineering Farm	Animal Husbandry Meat Lab.	Institutional Tea Room	Home Management Houses
Sales	$ 7,195.45	$ 5,946.23	$ 8,325.94	$ 6,125.50
Cost of Goods Sold				
Inventory—June 30, 1942		$ 135.28	$ 660.06	
Purchases during Year		5,516.13	5,232.40	
Salaries and Wages		136.39	121.75	
Freight, Express and Drayage		7.38	24.40	
Total Cost of Goods Sold		$ 5,795.18	$ 6,038 61	
Deduct				
Inventory—June 30, 1943		112.97	607.66	
Net Cost of Goods Sold		$ 5,682.21	$ 5,430.95	
Gross Profit on Sales	$ 7,195 45	$ 264.02	$ 2,894.99	$ 6,125.50
Operating Expense:				
Salaries				$ 1,299.93
Wages	$ 130.55			181.62
Rent	1,700.00			
Office Expense			$ 208.28	420.00
Supplies	997.92	$ 5.68	820.05	1,578.62
Travel			15.19	
Freight, Express and Drayage				1.90
Repairs	6.46			2.93
Interest				
Printing			118.62	
Equipment Replacement				
Unclassified				109.58
Total Operating Expense	$ 2,834.93	$ 5.68	$ 1,162.14	$ 3,594.58
Net Profit for 1942-43	$ 4,360.52	$ 258.34	$ 1,732.85	$ 2,530.92
Plus Transfer from Other Funds	500.00			
	$ 4,860.52			

B-2-n

TO EDUCATIONAL DEPARTMENTS

Income and Expenditures

Pasture Demonstration Farm	Hinds Research Farm	Swine Research Farm	Veterinary Clinic	Dairy Creamery	Seed Laboratory
$ 14,386.87	$ 5,019.67	$ 47,516.85	$ 28,225.28	$ 230,110.91	$ 22,597.09
			$ 4,024.06	$ 14,320.29	
			15,894.47	184,705.45	
				26,856.37	
				912.44	
			$ 19,918.53	$ 226,794.55	
			4,151.72	14,285.77	
			$ 15,766.81	$ 212,508.78	
$ 14,386.87	$ 5,019.67	$ 47,516.85	$ 12,458.47	$ 17,602.13	$ 22,597.09
$ 733.32	$ 250.00	$ 3,053.38	$ 6,147.43		$ 2,656.29
109.10		1,127.34	2,103.48		15,864.28
26.86		13.08	599.28	$ 380.06	216.52
4,643.73	20.70	24,143.96		5,372.44	1,591.77
228.27				53.26	193.21
197.01		76.38	56.14		132.78
			32 71	74.67	136.66
	416.67				
		.98	88.21	24.69	45.88
7,738.37			244.54	816.86	734.69
649.04	467.65	11,097.68	52.04	127.52	10.90
$ 14,325 70	$ 1,155.02	$ 39,512.80	$ 9,323.83	$ 6,849.50	$ 21,582.98
$ 61.17	$ 3,864.65	$ 8,004.05	$ 3,134.64	$ 10,752.63	$ 1,014.11

Schedule B-2-p
RESIDENCE HALLS
Statement of Current Income and Expenditures

	Total	Barton Hall (86)†	Birch Hall (132)	Elm Hall (134)	Freeman Hall (111)	Graduate House (9)	Hughes Hall (137)	International House (9)
Income:								
From Operations	$ 229,033.35	$ 11,135.10	$ 16,843.11	$ 19,672.15	$ 14,979.83	$ 944.00	$ 11,986.16	$ 1,109.28
Less refunds and adjustments	1,656.20	64.40	220.00	384.20	202.50			
Net Income	$ 227,377.15	$ 11,070.70	$ 16,623.11	$ 19,287.95	$ 14,777.33	$ 944.00	$ 11,986.16	$ 1,109.28
Expenditures:								
Salaries	$ 22,732.74	$ 915.00	$ 2,269.99	$ 2,419.99	$ 975.00	$ 210.63	$ 110.00	$ 210.63
Wages	4,707.56	532.55	456.26	246.47	244.07	12.10		80.56
Fuel, Light and Water	19,908.69	1,376.80	2,186.74	2,177.67	1,985.63	198.72		575.03
Other Supplies	23,506.79	794.92	457.65	247.76	171.99	105.80	444.67	160.68
Communication Service	3,310.78	224.64	370.75	420.00	292.25	37.00	57.58	39.00
Travel								
Freight, Express and Drayage	293.95		.55					
Printing	191.93	2.55						
Repairs	3.00							
Miscellaneous	4,783.15		78.80	177.53	23.82		62.36	61.52
Equipment Replacement	23,749.28	31.36	85.80					
Total	$ 103,187.87	$ 3,877.82	$ 5,906.54	$ 5,689.42	$ 3,692.76	$ 564.25	$ 674.61	$ 1,127.42
Operating Balance	$ 124,189.28	$ 7,192.88	$ 10,716.57	$ 13,598.53	$ 11,084.57	$ 379.75	$ 11,311.55	$ 18.14*

Cash balance June 30, 1942	$ 4,865.14	
Net balance for year	124,189.28	$ 129,054.42
Deduct:		
Interest on notes payable	$ 11,090.59	
Transferred to plant funds to apply on notes payable	130,650.00	141,740.59
Cash balance June 30, 1943		$ 12,686.17*

*Overdraft.
†Figures in parenthesis represent average normal occupancy.

	Lincoln-Way Cottage (18)	Lyon Hall (108)	Friley Hall (158)	Oak Hall (174)	Roberts Hall (139)	Welch Hall (149)	Atkinson Lodge	Ridgeway House (35)	General
Income:									
From Operations	$ 1,898.45	$ 13,280.04	$ 65,117.18	$ 21,747.85	$ 18,022.15	$ 19,277.07	$ 6,182.93	$ 4,032.70	$ 2,805.35
Less refunds and adjustments	.....	344.00	.....	153.10	208.50	79.50	.....	.....	.....
Net Income	$ 1,898.45	$ 12,936.04	$ 65,117.18	$ 21,594.75	$ 17,813.65	$ 19,197.57	$ 6,182.93	$ 4,032.70	$ 2,805.35
Expenditures:									
Salaries	$ 813.74	$ 1,652.50	$ 330.00	$ 2,117.49	$ 2,269.99	$ 2,520.00	$ 262.50	$ 862.50	$ 4,792.78
Wages	135.87	369.98	19.65	350.04	206.47	354.18	140.90	52.95	1,505.51
Fuel, Light and Water	492.73	1,859.40	.....	2,440.28	2,315.14	2,814.87	649.28	836.40	.....
Other Supplies	64.73	479.65	2,063.79	285.96	2,312.07	1,315.54	922.48	497.73	13,181.37
Communication Service	87.50	330.32	14.57	462.00	304.50	350.15	31.73	52.04	236.75
Travel	.....	.....	.....	.....	.....	.....	.....	.....	.....
Freight, Express and Drayage	.....	.....	112.46	5.70	1.25	1.60	3.22	.....	169.17
Printing	.....	.....	.....	.....	.....	.....	.....	.....	189.38
Repairs	.....	.....	.....	.....	3.00	.....	.....	.....	.....
Miscellaneous	38.20	20.62	917.17	871.78	180.98	65.93	1,557.00	161.84	565.60
Equipment Replacement	.....	244.95	22,692.42	.....	118.90	368.50	.....	.....	207.35
Total	$ 1,632.77	$ 4,957.42	$ 26,150.06	$ 6,533.25	$ 7,712.30	$ 7,790.77	$ 3,567.11	$ 2,463.46	$ 20,847.91
Operating Balance	$ 265.68	$ 7,978.62	$ 38,967.12	$ 15,061.50	$ 10,101.35	$ 11,406.80	$ 2,615.82	$ 1,569.24	$ 18,042.56*

Schedule B-2-q
TENANT PROPERTIES
Statement of Current Income and Expenditures

	Plot No.	Income	Expenditures					
			Total	Painting	Plumbing	Electrical	Repairs and Replacements	Insurance
Agricultural Engineering Farm (Langenbacker)		$ 300.00	$ 46.49		$ 12.99		$ .30	$ 33.20
Agronomy Cottage (Brown)	203	300.00	124.88				58.48	66.40
A. H. Cottage (M) (White)	214B	360.00	73.14	$ 28.58	23.99		3.53	17.04
A. H. Cottage (N) (Smith)	214A	360.00	63.77	35.24	5.80		3.25	19.48
A. H. Cottage (S) (Christiansen)	211B	250.00	34.12		.80		13.84	19.48
Apiary Cottage (Hendrickson)	211A	420.00	27.65		3.30			24.35
Bookstore and Post Office	21	1,200.00	45.34	2.10	5.00	$ 17.01	21.23	
Dairy Cottage (W) (Welch)		176.00	47.74		15.06		18.07	14.61
Duplex (W-Watson) (E-Petersen)	92	540.00	102.25	45.44	16.42	1.80	9.37	29.22
Engineer's Cottage (S. C. Edwards)	94	420.00	69.24	39.52	4.52		.85	24.35
Farm Boarding Club (Cumberlin)	90	174.20	197.37	70.00	112.37		5.26	9.74
Farm House (Curtiss)	55	720.00	143.72	32.60	36.50	.85	34.82	38.95
Four Apartment House*	95	1,655.00	1,097.50†	18.96	23.76	29.69	591.69	82.77
Grounds Cottage (Hamilton)	93	360.00	30.80		10.72		.60	19.48
Herdsman's Cottage (G. Edwards)	61	300.00	35.74		7.04	1.26	7.96	19.48
Horticulture Cottage (Schaefer)	36	315.00	44.09	.80	3.75		10.32	29.22
Horticulture Farm (N-Miller)	251C	390.00	47.96	8.51			15.10	24.35
Horticulture Farm (S-W. A. Francis)	253A	300.00	79.43		4.30		55.65	19.48
Kildee Cottage (Kildee)	104	650.00	7.40		6.50	.90		
Marston Cottage (Marston)	5	550.00	711.82	115.19	17.51	38.56	501.61	38.95
Osborn Cottage (Platt)	59	550.00	77.42	13.89	14.95	1.43	17.93	29.22
Pope Cottage (Bunce)	107	650.00	64.82	6.40	11.88	2.51	14.81	29.22
Poultry Cottage (Perry)	261C	300.00	35.80	28.97	6.83			
Safford Cottage	106		34.08					34.08
Swine Farm Cottage (Morrissey)		300.00	125.04		37.58		42.46	45.00
Swine Farm Duplex (Johnson, Richie, Davis)		575.00	300.20‡	33.67	19.86			80.00
Teamsters Cottage (Jontz)	91	325.00	77.68	24.22	32.14	1.64	5.07	14.61
Templeton Cottage (Guy Francis)		210.00	55.31		22.41		32.90	
Veterinary Cottage (Inglis)	272B	300.00	30.37			1.15		29.22
Roberts Lots			1,204.16					
Reimbursement for wind damage		7.10						
Miscellaneous			33.90					33.90
Total		$ 12,957.30	$ 5,069.23	$ 504.09	$ 455.98	$ 96.80	$ 1,465.10	$ 825.80

*Tenants; Dougan, Warf, Lister, Peterson.
†Includes $350.63 for fuel oil.
‡Includes $166.67 for new well.

Schedule B-2-r

STOREROOMS, PRINTING, AND PHOTOSERVICE

Balance Sheets

	Bookstore	Central Stores	Printing Service	Grain Elevator	Chemistry Stores	Photoservice
ASSETS						
Cash balance	$ 26,630.74	$ 6,020.52*	$ 13,329.61	$ 1,944.19*	$ 5,734.80	$ 1,151.03
Accounts receivable	1,507.53	308.32	412.50	.....	31.94	44.71
Inventories	48,110.88	57,910.70	2,840.88	6,909.58	52,797.91	969.18
Other assets:						
Investments	$ 14,800.00	.....	.....	.....	.....	.....
Unexpired insurance	598.29	.....	.....	.....	.....	.....
Total Assets	$ 91,647.44	$ 52,198.50	$ 16,582.99	$ 4,965.39	$ 58,564.65	$ 2,164.92
Accounts payable	$ 290.52	$ 1,230.21	$ 119.44	$ 675.86	.....	.....
Net worth on June 30, 1941	78,024.28	47,266.17	14,066.93	3,479.95	$ 45,898.13	$ 498.89
Plus:						
Net revenue for 1941-42	13,332.64	3,702.12	2,396.62	809.58	12,666.52	1,666.03
Less:						
Transfer to other funds	.....	.....	.....	.....	.....	.....
Net worth on June 30, 1942	$ 91,356.92	$ 50,968.29	$ 16,463.55	$ 4,289.53	$ 58,564.65	$ 2,164.92
Total Liabilities and Net Worth	$ 91,647.44	$ 52,198.50	$ 16,582.99	$ 4,965.39	$ 58,564.65	$ 2,164.92

*Overdraft.

Schedule B-2-s

STOREROOMS, PRINTING, AND PHOTOSERVICE

Operating Statement

	Bookstore	Central Stores	Printing Service	Grain Elevator	Chemistry Stores	Photoservice
Sales	$ 173,430.01	$ 87,229.66	$ 35,003.99	$ 32,484 80	$ 56,176.02	$ 7,344.06
Less Sales Returns	2,353.67					
Net Sales	$ 171,076.34	$ 87,229.66	$ 35,003.99	$ 32,484 80	$ 56,176.02	$ 7,344.06
Cost of Goods Sold:						
Beginning Inventory	$ 46,620.75	$ 54,887.38	$ 3,327.79	$ 2,896.05	$ 57,541 92	$ 920.54
Purchases	150,301.46	75,789.52	12,652.85	34,229.54	33,346.23	2,112.12
Direct Wages			16,053.87			
Freight in on Merchandise		2,916.61	94.75		345.10	
Total	$ 196,922.21	$ 133,593.51	$ 32,129.26	$ 37,125 59	$ 91,233.25	$ 3,032.66
Less:						
Purchase Returns and Discounts	$ 7,024.28					
Final Inventory	48,110.88	$ 57,910.70	$ 2,840.88	$ 6,909.58	$ 52,797.91	$ 969.18
Total	$ 55,135.16					
Cost of Goods Sold	$ 141,787.05	$ 75,682.81	$ 29,288.38	$ 30,216 01	$ 38,435.34	$ 2,063.48
Gross Revenue	$ 29,289.29	$ 11,546.85	$ 5,715.61	$ 2.268 79	$ 17,740.68	$ 5,280.58
Operating Expenses:						
Salaries and Wages	$ 13,346.74	$ 6,955.29	$ 2,199.96	$ 1,424.94	$ 2,698.77	$ 3,214.58
Supplies	296.61	603.62	157.49	34 27	74.06	53.57
Rent	600.00					
Advertising						
Freight, Drayage and Express	64.27					27.15
Insurance	387.36					
Telephone and Telegraph	213.87	114 83	94.05		68.67	46.72
Utilities	127.63		83.00			39.53
Sales Discount—to College Departments						
Supplies Used from Stock		82.51				
Bank Exchange						
Postage			209.95		6.50	

Repairs			126.77			16.00
Unclassified Items	964.67	56.30	334.92		126.08	11.20
Total Operating Expenses	$ 16,001.15	$ 7,812.55	$ 3,206.14	$ 1,459.21	$ 2,974.08	$ 3,408.75
Operating Revenue	$ 13,288.14	$ 3,734.30	$ 2,509.47	$ 809.58	$ 14,766.60	$ 1,871.83
Plus:						
Non-operating Income—Interest Received	112.50					
	$ 13,400.64					
Less:						
Non-operating Deductions						
Transferred to Other Funds					$ 1,767.05	
Equipment Purchased	$ 68.00	$ 32.18	$ 187.85		333.03	$ 205.80
Net Revenue for 1942-43	$ 13,332.64	$ 3,702.12	$ 2,321.62	$ 809.58	$ 12,666.52	$ 1,666.03

Schedule B-2-t

STUDENT HOSPITAL

Statement of Income and Expenditures

INCOME

Balance Foward		$ 50.00
Drug sales		2,754.54
Hospitalization		4,293.35
Operating room and laboratory		554.75
Professional serv ces		4,005.86
Physiotherapy		126.00
Room rent		30.00
Special diet board		2,447.57
Special nurses' board, etc.		155.73
Supplies		341.57
Student fees		37,466.10
X-ray		4,144.49
Total income		$ 56,369.96

EXPENDITURES

Salaries		
Physicians	$ 17,692.82	
Hygienist, pharmacist and technicians	5,186.98	
Nurses	6,874.20	
Clerks	2,440.00	
Janitor	630.00	
Cook and maid	1,112.13	$ 33,936.13
Wages (extra clerical and miscellaneous)		3,402.71
Office expense		687.51
Food		6,388.22
Hospital supplies		2,296.30
Kitchen and housekeeping supplies		226.60
X-ray supplies		1,255.22
Drugs		2,185.20
Heat, light, and power		1,602.78
Laundry		2,281.18
Travel		33.67
Freight, express, and drayage		124.89
Printing		262.25
Repairs and replacements		564.83
Miscellaneous		93.20
Total expenditures		$ 55,340.69
Net operating balance		$ 1,029.27
Equipment purchases (deduct)		416.56
Net excess of income over expenditures		$ 612.71

Schedule B-3

RESTRICTED CURRENT FUNDS

Statement of Operation

	Balance Beginning of Year	Additions for Year	Expenditures During Year	Balance End of Year (Exhibit A)
Gifts for Special Department Research				
Division of Engineering				
Architectural Engineering Art Appreciation Committee Carnegie Foundation	$ 4.41		$ 4.41	
Division of Science				
Bacteriology				
American Bottlers of Carbonated Beverages	182.31		81.49	$ 100.82
Wallace & Tiernan Company	226.03		185.34	40.69
Botany				
National Academy of Science	13.02			13.02
Chemistry				
Ethyl Corporation	140.26	$ 750.00	780.67	109.59
General Mills, Inc	26.50			26.50
Parke Davis & Company	3,922.79	4,500.00	3,170.99	5,251.80
Parke, Davis & Abbott	119.73			119.73
National Defence Research Comm. (700)	9,893.05*	23,823.67	23,487.40	9,556.78*
National Defense Research Comm. (1400)		339,799.54	339,895.38	95.84*
National Defense Research Comm. (800)	9,500.62*	37,130.99	41,113.84	13,483.47*
National Defense Research Comm. (888)		2,379.40	2,164.56	214.84
National Defense Research Comm. (900)	7,041.10*	22,992.75	36,646.71	20,695.06*
National Defense Research Comm. (999)		76,126.22	834.11	75,292.11
National Defense Research Comm. (1000)	19,414.49*	104,459.46	105,325.36	20,280.39*
National Defense Research Comm. (1050)			20,302.29	20,302.29*
National Defense Research Comm. (1200)		42,906.07	43,171.75	265.68*
National Defense Research Council (300)	2,050.05*	8,575.94	10,393.75	3,867.86*
Research Corporation (Physics 35)	3,339.16		143.06	3,196.10
Statistical Laboratory				
Federal Crops Insurance Corporation	374.22		375.95	1.73*
Zoology and Entomology				
American Academy of Arts and Sciences	100.87		2.40	98.47
American Medical Association	64.68		64.68	
Iowa State Conservation Commission	306.49	3,666.65	3,016.48	956.66
Subtotal	($ *39,078.84)	($ 667,110.69)	($ 631,160.62)	($ 3,128.77)*

(Continued on Next Page)

Schedule B-3—Continued

	Balance Beginning of Year	Additions for Year	Expenditures During Year	Balance Endof Year (Exhibit A)
Gifts for Organized Research				
Agriculture Experiment Station				
Agricultural Economics				
Aetna Life Insurance Company	$ 179.20			$ 179.20
American Farm Bureau Federation	786.70		12.78	773.92
Consumers Cooperative Association	80.00		13.86	66.14
Farm Business Association	532.79	$ 1,760.00	994.67	1,298.12
Farm Grain Dealers Association	209.34	750.00	174.46	784.88
Farm Foundation		100.00		100.00
Mengelberg Trust Fund	8.09			8.09
National Livestock and Meat Board	327.25			327.25
Rockefeller Foundation	416.54		163.84	252.70
Rockefeller Food Policy		10,000.00	6,627.19	3,372.81
Douglas Fir Plywood Association	155.41		9.15	146.26
Iowa Mutual Tornato Insurance Association	388.57	1,500.00	689.23	1,199.34
Pressure Treated Fence Posts	1,011.30		15.40	995.90
Republic Steel Corporation	1,718.19	2,000.00	209.03	3,509.16
Weyerhaeuser Sales Corporation	403.03		154.91	248.12
F. H Woodruff & Sons		500.00		500.00
Tennessee Valley Authority—Ag Economics			1,112.50	1,112.50*
National Livestock and Meat Board		250.00	28.13	221.87
Agronomy				
Soils—American Potash Institute	880.34	1,000.00	366.13	1,514 21
Farm Crops				
Iowa Agricultural Experimental Association	1,927.50	1,550.00	1,371.53	2,105.97
(Corn Improvement)	2,855.81	3,820.91	1,250 37	5,426.35
Iowa Corn and Small Grain Growers Association	1,077.50	700.00	521.53	1,255.97
Popcorn Breeding Gift	773.06	1,375.00	1,357.04	791.02
Quaker Oats Company	272.93	600.00	589.34	283.59
Tennessee Valley Authority	719.24*	3,055.34	1,241.04	1,095.06
Animal Chemistry and Nutrition				
General Mills—Vitamin A		1,500.00	321.53	1,178 47
General Mills, Inc.—Vitamin E	618.05		615.32	2.73
Animal Production				
Archer-Daniels Midland Company				
Botany and Plant Pathology				
American Cyanamid Corporation		750.00	217.40	532.60
American Seed Trade Association	56.47		42.97	13.50
Crystal Lake Farm, Inc.		550.00	550.00	
North Iowa Experimental Association	324.48	5,857.50†	1,014.27	5,167.71†
Muscatine Island		100.00	100.00	

Southeast Iowa Experimental Association	205.18	1,241.26†	863.68	582.76†
United State Rubber Company	435.02		428.63	6.39
Vaughn Seed Company	100.00		16.50	83.50
Dairy Industry				
Chris Hansen Laboratories	500.00	1,500.00	800.00	1,200.00
Dairy Industry Commission		3,000.00	1,880.71	1,119.29
Iowa State Brand Creamerics	73.94	250.00	275.00	48.94
Entomology and Economic Zoology				
Iowa State Conservation Commission	404.64	5,500.00	2,907.19	2,997.45
Wild Life Institute	34.86	2,000.00	1,711.12	323.74
Wild Life Reserve	229.46			229.46
Foods and Nutrition				
General Mills, Inc.	73.00		39.21	33.79
Vacuum Process Co.	37.40			37.40
Genetics				
Pioneer Hi-Bred Corn Co.	$ 372.01			$ 372.01
Rockefeller Foundation	830.91	$ 6,931.48	$ 5,808.56	1,953.83
Plant Chemistry				
American Maize Products Co.	3,393.31	1,500.00	3,287.06	1,606.25
Corn Industries Research	5,361.53	2,500.00	2,575.24	5,286.29
Floriculture				
Society of American Florists	11.03			11.03
Horticulture				
Iowa Greenskeepers Association	180.47		55.42	125.05
Pomology				
Goodyear Tire and Rubber Co.		908.90	724.70	184.20
Vegetable Crops				
Iowa Nebraska Canners Association	417.00	250.00	243.87	423.13
Emergency Committee in Aid (Ag. Econ.)		600.00	599.96	04
Poultry				
Army Dried Egg Gift			770.00	770.00*
Armour and Company	1,000.00			1,000.00
Henningsen Brothers	5,000.00		858.00	4,142.00
Poultry Products Revolving Fund	4,921.75	945.00	3,316.48	2,550.27
Quaker Oats Company	286.92	.25	287.17	
Z-Pack Corporation	469.34		469.34	
Subtotal	($ 38,621.08)	($ 64,845.64)	($ 47,681.46)	($ 55,785.26)
Engineering Experiment Station				
American Optometric Association	$ 331.35			$ 331.35
K. R. Brown Fund	6.52		$ 6.18	34
Fibre Conduit Company	150.23		22.33	127.90
Highway Research Board	256.60			256.60
Curtiss Wright		$ 34,699.78	41,876.06	7,176.28*
Management Defense Training	1,320.03	47,717.72	36,540.66	12,497.09
Lee Lincoln Fund		500.00		500.00
Mechanical Engineering Research		26.00		26.00
Public Roads Administration				
Cooperative Research Fund	1,986.41	4,044.63	142.09	5,888.95
Sigma Xi	220.38		6.38	214.00

Schedule B-3—Continued

	Balance Beginning of Year	Additions for Year	Expenditures During Year	Balance End of Year (Exhibit A)
Structural Clay Products Institute	631.75		481.16	150.59
Structural Clay Products Scholorship		1,000.00	51.63	948.37
Utilities Research Commission	466.94	1,500.00	626.94	1,340.00
Subtotal	($ 5,370.21)	($ 89,488.13)	($ 79,753.43)	($ 15,104.91)
Agricultural Extension				
Tennessee Valley Authority		$ 3,024.94	$ 2,636.10	$ 388.84
Engineering Extension				
Rural Electrification Administration				
Safety and Job Training	$ 2,400.00		$ 2,400.00	
Subtotal Organized Research and Extension	($ 46,391.29)	($ 157,358.71)	($ 132,470.99)	($ 71,279.01)
Non-Educational Purposes				
Annuities and Trust Agreements				
George W. Catt Fund		$ 6,701.67	$ 5,551.67	$ 1,150.00
Maria M. Roberts Fund	$ 122.50	400.55		523.05
George Catt Supplement		1,207.50	1,007.50	200.00
Subtotal	($ 122.50)	($ 8,309.72)	($ 6,559.17)	($ 1,873.05)
Prizes				
Group Investment	$ 36.43	$ 187.50	$ 254.20	$ 30.27*
Gifts for Scholarship and Student Aid				
Agriculture Dean				
Sears Roebuck & Company	$ 148.20	$ 3,116.00	$ 1,988.00	$ 1,276.20
Animal Husbandry				
Iowa State Fair Board Scholarship	100.00			100.00
George Gund	600.00	300.00	300.00	600.00
College Service Fund	1,000.00		1,000.00	
W. G. Lane Award		200.00	200.00	
Charles E. Friley Student Aid		250.00		250.00
Iowa Farm Youth School		500.00	3,688.01	3,188.01*
LaVerne Noyes Scholarship	3,318.51	5,665.34	5,970.00	3,013.85
George I. Miller		160.45	160.45	
Marston Medal Award	59.22	64.20		123.42
American Royal Livestock Scholarship		300.00	60.00	240.00
Walls Fund	7,860.37	2,484.18		10,344.55*
Subtotal	($ 13,122.73)	($ 13,227.67)	($ 13,620.66)	($ 12,729.74)

Student Loan Funds				
Frances A. Shelden Fund	$ 515.57	$ 283.33	$ 525.57	$ 273.33
Reserve for Losses	855.64			855.64
Subtotal	($ 1,371.21)	($ 283.33)	($ 525.57)	($ 1,128.97)
Subtotal of all gifts	($ 21,928.89)	($ 846,290.12)	($ 784,337.01)	($ 83,882.00)
Deposits carried in Restricted Current Funds				
Home Management	$ 425.00	$ 450.00	$ 430.00	$ 445.00
Residence Halls—room deposits	13,165.00	18,840.00	24,755.00	7,250.00
Doctor's thesis deposits	2,950.00	1,465.00	1,165.00	3,250.00
Military Uniform		8,519.55	6,915.00	1,604.55
Miscellaneous Deposits Temporary	5,185.26	130,422.46	129,433.79	6,173.93
Subtotal	($ 21,725.26)	($ 159,697.01)	($ 162,698.79)	($ 18,723.48)
Total Operation of Restricted Current Funds	$ 43,654.15	$1,005,987.13	$ 947,035.80	$ 102,605.48

*Overdraft.
†Includes investments N. Ia. Exp. Assoc. $4,093.75—S. E. Ia. Exp. Assoc. $681.25.
‡Cash Balance $217.55—Investments $10,127.00.

Exhibit C
LOAN FUNDS
Statement of Principal

	Date Established	Principal June 30, 1942		Additions (Interest)	Deductions	Principal June 30, 1943	
		Cash	Notes			Cash	Notes
Regular Loan Funds							
Bachelor Debating Society	1930	$ 207.37	$ 7,674.92	$ 110.97	$	$ 2,006.80	$ 5,986.46
Mary D. Budge Memorial	1938	$ 77.36	1,039.00	36.82		607.18	546.00
Julia T. Colpits	1937	485.60*	2,325.00	42.95		250.35	1,632.00
Blair Converse Memorial	1939	473.88	1,190.00	44.40#		430.28	1,278.00
Ida V. Deal Memorial	1941	100.00	400.00	1,000.00#		500.00	1,000.00
Gardner Memorial	1943			1,010.23#		1,010.23	
Internantioal Harvester Company	1929	432.69	944.00	48‡		104.79*	1,481.00
Catherine MacKay	1921	3,838.60	4,813.50	171.48#		3,970.08⅄	4,853.50
Military	1934	359.73	4.00	2.63		366.36	
Morrison Loan Fund	1939	412.29	140.00	13.81		59.10	507.00
Mortensen Fund	1940	607.44	418.00	10.50		636.94	399.00
Hattie M. Newens	1920	430.42	930.00	82‡		56.60	1,303.00
Quaker Oats Company	1929	298.67	1,154.00	14.22		316.89	1,150.00
Maria M. Roberts	1940	14.54*	5,197.00	215.29#		1,989.25	3,408.50
Frances A. Shelden Memorial	1924	7,636.57⅄	3,607.00	586.16#		10,052.73⅄	1,777.00
Julia M. Smith	1932	110.81*	724.00	14.03	$ 25.00#	383.22	219.00
George Sokol	1936	222.38	2,216.53	25.34		469.75*	2,934.00
Gurdon S. Wattles	1912	3,980.57	17,740.64	140.10		8,950.67⅄	12,910.64
Georgia White	1922	617.71	1,145.00	23.09‡		135.38*	1,875.00
Subtotal		($ 19,084.73)	($ 51,662.59)	($ 3,414 54)†#	($ 25.00)	($ 30,876.76)	($ 43,260 10)
Alumni Loan Funds							
Alumni Trust	1929	$ 11,999.67⅄	$ 12,139.91	$ 2,509.32†#	$ 1,818.81#	$ 14,929.89⅄	$ 9,900.20
Miller Trust (3% Annuity to Beneficary)	1939	1,550.19	7,371.00	567.28†#	269.02#	4,193.45	5,026.00
Subtotal		($ 13,549.86)	($ 19,510.91)	($ 3,076.60)	($ 2,087.83)	($ 19,123.34)	($ 14,926.20)
Emergency Loan Funds	1933	$ 3,045.35	$ 3,057.00	$ 227.50†#	$ 3,238.00#	$ 1,941.95	$ 1,149.90
Student War Loan	1942			$ 88.880.43 #	$ 15.850.43#	$ 15,455.00	$ 57.575.00
Total		$ 35,679.94	$ 74,230.50	$ 95,599.07	$ 21,201.26	$ 67,397.05	$116,911.20

*Temporary overdraft.
†After deducting: Regular Loan Funds, $111.90; Alumni Trust, $21.27; Miller Trust,$7.45.
(2) Office Expenses: Regular LoanFunds, $1,130.54; Miller Trust, $11.70.
⅄Includes investments:
Catherine MacKay $2,220.00; Frances A. Shelden Memorial, $3,220.00; Gurdon S. Wattles, $4,480.00; Alumni Trust, $9,298.95.
‡Disbursements exceeeded income.

Exhibit C—Continued

#Other changes in funds were as follows:

	Additions			Deductions		
	Gifts	Interest or Fees	Borrowed	Interest Paid	Gifts	Borrowing Repaid
Blair Converse Memorial	$ 10.00	$ 34.40				
Ida V. Deal Memorial	1,000.00					
Gardner Memorial	1,010.23					
Catherine MacKay	30.68	140.80				
Maria M. Roberts	3.94	211.35				
Frances A. Sheldon Memorial	515.57	70.59				
Julia M. Smith					$ 25.00	
Alumni Trust	432.98	2,026.75	$ 49.59	$ 1,617.06	91.75	$ 110.00
Miller Trust		266.29	300.99	269.02		
Emergency Loan Funds		227.50		75.00	163.00	3,000.00
Student War Loan		.43	88,880.00	.43	280.00	15,570.00

Schedule C-1

LOAN FUNDS

Statement of Operation

	Outstanding June 30, 1942	Granted 1942–43	Paid 1942–43	Outstanding June 30, 1943	Net Income
Regular Loan Funds:					
Bachelor Debating Society	$ 7,674.92	$ 1,825.00	$ 3,513.46	$ 5,986.46	$ 110.97
Mary D. Budge Memorial	1,039.00	119.00	612.00	546.00	36.82
Julia T. Colpitts	2,325.00	750.00	1,443.00	1,632.00	42.95
Blair Converse Memorial	1,190.00	475.00	387.00	1,278.00	34.40
Ida V. Deal Memorial	400.00	600.00	.....	1,000.00	.....
Gardner Memorial	.....	.....	.....	.....	.....
International Harvester Company	944.00	855.00	318.00	1,481.00	48*
Catherine MacKay	4,813.50	3,169.00	3,129.00	4,853.50	140.80
Military	4.00	257.40	261.40	.....	2.63
Morrison Loan Fund	140.00	460.00	93.00	507.00	13.81
Mortensen Fund	418.00	100.00	119.00	399.00	10.50
Hattie M. Newens	930.00	920.00	547.00	1,303.00	82*
Quaker Oats Company	1,154.00	455.00	459.00	1,150.00	14.22
Maria M. Roberts	5,197.00	1,295.00	3,083.50	3,408.50	211.35
Frances A. Shelden Memorial	3,607.00	805.00	2,635.00	1,777.00	70.59
Julia M. Smith	724.00	.....	505.00	219.00	14.03
George Sokol	2,216.53	1,205.00	487.53	2,934.00	25.34
Gurdon S. Wattles	17,740.64	3,749.00	8,579.00	12,910.64	140.10
Georgia White	1,145.00	1,320.00	590.00	1,875.00	23.09*
Subtotal	($ 51,662.59)	($ 18,359.40)	($ 26,761.89)	($ 43,260.10)	($ 844.12)
Alumni Loan Funds:					
Alumni Trust	$ 12,139.91	$ 6,859.70	$ 9,099.41	$ 9,900.20	$ 409.69
Miller Trust	7,371.00	1,540.00	3,885.00	5,026.00	2.73*
Subtotal	($ 19,510.91)	($ 8,399.70)	($ 12,984.41)	($ 14,926.20)	($ 406.96)
Emergency Loan Funds	$ 3,057.00	$ 12,078.53	$ 13,985.63	$ 1,149.90	$ 152.50
Student War Loan	.....	58,275.00	700.00	57,575.00	.....
Total	$ 74,230.50	$ 97,112.63	$ 54,431.93	$ 116,911.20	$ 1,403.58

*Loss.

Exhibit

ORGANIZED ACTIVITIES RELATING

Statement

	Cash Balance July 1, 1942	Cash Receipts	Interde-partmental Credits	Total Credits	Disburse-ments
Agricultural Engineering Farm	$ 3,113.94	$ 1,999.93	$ 5,195.52	$ 7,195.45	$ 2,334.93
Animal Husbandry Meat Laboratory	238.68	5,600.29	345.94	5,946.23	5,665.58
Dairy Industry—Creamery	1,517.21†	224,805.02	5,305.89	230,110.91	219,323.76
Forestry Nursery	.....	.....	.....	.....	.....
Hinds Agricultural Research Fund	3,299.91	5,019.67	.....	5,019.67	1,155.02
Home Management Houses	282.14	5,715.50	410.00	6,125.50	3,594.58
Institutional Tea Room	773.23	8,325.94	.....	8,325.94	6,540.69
Pasture Demonstration Farms	4,525.45	14,386.87	.....	14,386.87	14,325.70
Seed Laboratory	5,109.24	22,573.94	23.15	22,597.09	21,582.98
Swine Research Farm	10,128.57	44,416.78	3,100.07	47,516.85	39,512.80
Veterinary Clinics	15,178.43†	26,667.40	1,557.88	28,225.28	25,218.30
Total	$ 44,166.80	$359,511.34	$ 15,938.45	$375,449.79	$ 339,254.34

†Petty cash funds—Dairy Creamery $60.00; Veterinary Clinics $50.00.
‡Accounts payable $805.36; Reserve for losses $14,277.23.
*Accounts payable $347.13; Reserve for losses $2,291.69.

Exhibit

SALES AND SERVICES OF ORGANIZED

Statement

	Cash Balance Jul y 1 1941	Cash Receipts	Interde-partmental Credits	Total Credits	Disburse. ments
Organized Research:					
Agricultural Experiment Station	$ 102.09	$41,577.59	$ 6,452.26	$48,029.85	$4,8131.94
Engineering Experiment Station	3,201.61	1,633.44	822.88	2,456.32	702.71
Veterinary Research Institute	213.63	977.12	.....	977.12	654.04
Subtotal	($ 3,517.33)	($44,188.15)	($ 7,275.14)	($51,463.29)	($49,488.69)
Extension Service:					
Agricultural Extension	$34,748.28	$21,882.75	$ 13.33	$21,896.08	$32,052.00)
Engineering Extension	3,509.22	7,746.33	1,072.58	8,818.91	4,731.30
Subtotal	($38,257.50)	($29,629.08)	($ 1,085.91)	($30,714.99)	($36,783.30)
Total	$41,774.83	$73,817.23	$ 8,361.05	$82.178.28	$86,271.99

D-1

TO EDUCATIONAL DEPARTMENTS

of Assets

Transfers to Other Funds	Cash Balance June 30, 1943	Accounts Receivable	Inventory	Deferred Expense	Total	Reserved for Expense or Loss	Net Balance
.....	$ 7,974.46	.....	.....	.....	$ 7,974.46	.....	$ 7,974.46
.....	519.33	.....	$ 112.97	.....	632.30	.....	632.30
$ 861.15	11,443.21	$14,277.23	14,285.77	.....	40,006.21	$15,082.594	24,923.624
3,000.00	4,164.56	.....	.....	.....	4,164.56	.....	4,164.56
.....	2,813.06	.....	.....	$ 156.65	2,969.71	.....	2,969.71
.....	2,558.48	.....	607.66	.....	3,166.14	.....	3,166.14
1,504.08	3,082.54	.....	.....	.....	3,082.54	.....	3,082.54
	6,123.35	18.35	.....	.....	6,141.70	18.35	6,123.35
	18,132.62	.....	.....	.....	18,132.62	.....	18,132.62
.....	18,185.41	2,291.69	4,151.72	.....	24,628.82	2,638.82*	21,990.004
$ 5,365.23	$74,997.02	$16,587.27	$ 19,158.12	$ 156.65	$110,899.06	$17,739.76	$ 93,159.30

D-2

RESEARCH AND EXTENSION

of Assets

Transfers to Other Funds	Cash Balance June 30, 1942	Accounts Receivable	Inventory	Deferred Expense	Total	Reserved for Expense or Loss	Net Balance
.....	.....	$ 100.25	.....	.....	$ 100.25	$ 100.25	.....
.....	$ 4,955.22	32.50	.....	.....	4,987.72	32.50	$ 4,955.22
.....	536.71	.....	.....	.....	536.71	.....	536.71
.....	($ 5,491.93)	($ 132.75)	.....	.....	($ 5,624.68)	($ 132.75)	($ 5,491.93)
.....	$24,592.36	$ 5,059.64	.....	.....	$29,652.00	$ 5,059.64	$24,592.36
.....	7,596.83	650.77	.....	.....	8,247.60	650.77	7,596.83
.....	($32,189.19)	($ 5,710.41)	.....	.....	($37,899.60)	($ 5,710.41)	($32,189.19)
.....	$37,681.12	$ 5,843.16	.....	.....	$43,524.28	$ 5,843.16	$37,681.12

Exhibit
AUXILIARY ENTERPRISES AND
Statement

	Cash Balance July 1, 1942	Cash Receipts	Inter-Departmental Credits	Total Credits	Disbursements
A. Hospital		$ 53,977.16	$ 2,342.80	$ 56,319.96	$ 55,757.25
B. Residence Halls	$ 4,865.14	178,032.28	51,001.07	229,033.35	246,584.66
C. Storerooms and Service Departments:					
Agr. Engr. Drafting Service	$ 4,412.48	$ 2,022.95	$ 1,140.97	$ 3,163.92	$ 2,794.36
Agr. Engr. General Service	514.73	715.28	847.77	1,563.05	1,440.52
Animal Husbandry Grain Storage	307.38	5,121.83	27,639.49	32,761.32	35,012.89
Central Stores	6,757.89*	13,632.75	73,831.55	87,464.30	86,726.93
Central Stores Drayage	637.82	2,146.73	3,453.23	5,599.96	5,386.03
Chemistry Storeroom	13,893.07*	12,176.56	46,216.80	58,393.36	36,998.44
College Bookstore	27,201.27	148,404.25	32,191.76	180,596.01	181,166.54
College Instrument Shop	3,180.41*	4,225.64	5,194.16	9,419.80	8,775.59
Laundry	12,347.79	4,721.58	9,670.20	14,391.78	11,644.79
Dictaphone Service		330.00	326.62	656.62	663.98
Memorial Union Student Service	5,117.10	42,019.70		42,019.70	37,501.89
Photoservice	379.02*	2,573.40	4,882.28	7,455.68	5,925.63
Printing	10,676.38	5,312.85	29,763.02	35,075.87	32,422.64
Statistical Service	2,390.20	574.50	4,247.85	4,822.35	4,856.97
Tenant Properties	5,931.17	12,557.30	400.00	12,957.30	5,069.23
Typewriter Service	332.16	1,772.04	5,143.90	6,915.94	627.20
Subtotal	($ 45,658.09)	($ 258,307.36)	($ 244,949.60)	($ 503,256.96)	($ 457,013.63)
D. Other Revolving Accounts:					
Auto Replacement Fund		$ 618.71	$ 4,028.53	$ 4,647.24	$ 4,583.79
Commutation of Uniforms	$ 252.33	5,617.20	12.89	5,630.09	5,615.26
Contingent Fund					
Dairy Testing	1,318.31	3,691.36	191.45	3,882.81	2,038.96
Industrial Science Publications	1,980.65	62.00	25.00	87.00	
Egg Grading		3,877.37	12,309.84	16,187.21	15,439.78
Journal of Science	4,098.73	46.00	545.00	591.00	693.89
Federal Loans to Students		88,880.00		88,880.00	88,880.00
Key Fund	60.75	5.50	15.20	20.70	65.02
Mac Kay Auditorium	219.12	320.00		320.00	298.80
Military Book Fund	1,360.16	3,261.85		3,261.85	2,774.84
Paid Book Collections		648.52		648.52	194.75
Patent Committee					
Piano Rental	402.84	266.25		266.25	210.70
Salvage Material Revolving		351.17	269.31	620.48	39.41
Teacher Placement Committee	549.16	1,051.50		1,051.50	626.05
Testing Bureau	74.65	299.20	265.50	564.70	300.19
President's Reserve		56,316.44	14,696.80	71,013.24	18,035.44
A. S. T. P. Barracks					730.37
A. S. T. Vet Messing					300.95
College Farm		20,610.75	12,233.80	32,844.55	37,078.62
Gilman National Defense Fund					
Vaccination Schools	3,380.13	3,745.50		3,745.50	3,546.34
Naval Training School#	15,375.79*	1,102,128.42	165,667.74	1,267,796.16	1,180,240.45
Naval Training—V-12					49.72
Research Foundation	1,416.01	1,261.20		1,261.20	1,128.82
Emergency Labor Payroll		329.70	2,186.50	2,516.20	2,214.67
Subtotal	($ 262.95*)	($1,293,388.64)	($ 212,447.56)	($1,505,836.20)	($1,365,095.82)
Total	$ 50,260.28	$1,783,705.44	$ 510,741.03	$2,294,446.47	$2,124,451.36

*Overdraft.
†Transfers from other funds.
‡Prepared insurance, $595.29; investments $14,800.00.
*O*Includes accounts payable—Central Stores, $1,230.21—Bookstore, $290.52—Animal Husbandry Grain Storage $675.86.
#For details of receipts and exenditures see table 22.
**Credit balance.
ooIncludes reserve for employees' vacations, $119.44.
††Includes petty cash—Bookstore $1,000.00.
‡‡Postal deposit—Printing Department, $150.00.

E
OTHER REVOLVING ACCOUNTS
of Assets

Transfers To Other Funds	Cash Balance June 30, 1943	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
$ 50.00†	$ 612.71	$ 680.60	.....	.....	$ 1,293.31	$ 680.60	$ 612.71
.....	12,686.17*	180.00	.....	2,690.33	9,815.84*	180.00	9,995.84*
.....	$ 4,782.04	$ 228.81	.....	.....	$ 5,010.85	$ 228.81	$ 4,782.04
.....	637.26	41.06	.....	.....	678.32	41.06	637.26
.....	1,944.19*	.....	$ 6,909.58	.....	4,965.39	675.86	4,289.53
.....	6,020.52*	308.32	57,910.70	.....	52,198.50	1,538.53#	50,659.97
.....	851.75	52.41	.....	.....	904.16	52.41	851.75
$ 1,767.05	5,734.80	31.94	52,797.91	.....	58,564.65	31.94	58,532.71
.....	26,630.74††	1,507.53	48,110.88	15,398.29#	91,647.44	1,798.05#	89,849.39
.....	2,536.20*	65.78	1,283.02	.....	1,187.40*	65.78	1,253.18*
.....	15,094.78	.....	775.39	.....	15,870.17	.....	15,870.17
.....	7.36*	.....	.....	.....	7.36*	.....	7.36*
.....	9,634.91	.....	.....	.....	9,634.91	.....	9,634.91
.....	1,151.03	44.71	969.18	.....	2,164.92	44.71	2,120.21
.....	13,329.61‡‡	412.50	2,840.88	.....	16,582.99	531.94#	16,051.05
300.00†	2,655.58	10.00	.....	.....	2,665.58	10.00	2,655.58
1,527.75	12,291.49	570.85	.....	884.99	13,747.33	570.85	13,176.48
.....	6,620.90	5.25**	.....	.....	6,615.65	.....	6,615.65
($ 2,994.80)	($ 88,906.62)	($ 3,268.66)	($171,597.54)	($ 16,283.28)	($280,056.10)	($ 5,589.94)	($274,466.16)
$ 1,500.00†	$ 1,563.45	.....	.....	.....	$ 1,563.45	.....	$ 1,563.45
.....	267.16	.....	.....	.....	267.16	.....	267.16
.....	3,162.16	$ 365.54	.....	.....	3,527.70	$ 365.54	3,162.16
.....	2,067.65	.....	.....	.....	2,067.65	.....	2,067.65
.....	747.43	.....	.....	.....	747.43	.....	747.43
.....	3,995.84	.....	.....	.....	3,995.84	.....	3,995.84
.....	16.43	.....	.....	.....	16.43	.....	16.43
.....	240.32	.....	.....	.....	240.32	.....	240.32
.....	1,847.17	.....	$ 128.11	.....	1,975.28	.....	1,975.28
.....	453.77	.....	.....	.....	453.77	.....	453.77
.....	458.39	.....	.....	.....	458.39	.....	458.39
.....	581.07	.....	.....	.....	581.07	.....	581.07
.....	974.61	.....	.....	.....	974.61	.....	974.61
.....	339.16	.....	.....	.....	339.16	.....	339.16
.....	52,977.80	.....	.....	.....	52,977.80	.....	52,977.80
.....	739.37*	.....	.....	.....	739.37*	.....	739.37*
.....	300.95*	.....	.....	.....	300.95*	.....	300.95*
4.08†	4,229.99*	.....	.....	.....	4,229.99*	.....	4,229.99*
.....	3,579.29	.....	.....	.....	3,579.29	.....	3,579.29
10,176.56	62,003.36	.....	.....	.....	62,003.36	.....	62,003.36
.....	49.72*	.....	.....	.....	49.72*	.....	49.72*
.....	1,548.39	.....	.....	.....	1,548.39	.....	1,548.39
4,000.00†	4,301.53	.....	.....	.....	4,301.53	.....	4,301.53
($ 4,672.48)	($135,804 95)	($ 365.54)	($ 128.11)	(.....)	($136,298.60)	($ 365.54)	($135,933.06)
$ 7,617.28	$ 212,638.11	$ 4,494.80	$ 171,725.65	$ 18,973.61	$ 407,832.17	$ 6,816.08	$ 401,016.09

Exhibit F

ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS

Statement of Principal

	Balance June 30, 1942	Additions or Deductions	Balance June 30, 1943	Distribution of Investments		
				Cash	Bonds	Other
For Educational Purposes						
United States land grant (1862)	$ 546,942.76		$ 546,942.76			
College endowment earnings and other additions	99,199.39	$ 103.50	99,302.89	$ 19,868.15	$ 87,000.00	$ 546,377.50*
College endowment—John Clay Gift	7,000.00		7,000.00			
Subtotal	($ 653,142.15)	($ 103.50)	($ 653,245.65)	($ 19,868.15)	($ 87,000.00)	($ 546,377.50)
For Research						
Hinds Agricultural Research Fund	($ 20,125.00)	($ 4,000.00)	($ 24,125.00)			($ 24,125.00)‡
ForStudent Aid						
Group Investment for following:						
Klopp Horticultural Fund	$ 406.00	$ 19.00	$ 425.00			
Pack Forestry Fund	2,143.70	100.00	2,243.70			
Rausch Home Economics Fund	528.91	4.70	533.61	$ 157.46		$ 5,000.00†
Walker Clean and Pure Milk Fund	1,109.80	1.75	1,111.55			
Zimmerman Horticultural Fund	829.85	13.75	843.60			
Anson Marston Medal Award Fund	2,000.00		2,000.00	20.00	$ 1,000.00	980.00†
LaVerne Noyes Foundation	235,146.84		235,146.84	1,836.84	2,000.00	231,310.00#
Maria M. Roberts Scholarship Fund	10,000.00		10,000.00	80.00	6,300.00	3,620.00†
Frances A. Shelden Student Loan Fund	10,000.00		10,000.00			10,000.00†
Subtotal	($ 262,165.10)	($ 139.20)	($ 262,304.30)	($ 2,094.30)	($ 9,300.00)	($ 250,910.00)

Exhibit F—Continued

For Undesignated Purposes						
Stanton Estate Fund	($ 21,435.21)	($ 407.54)	($ 21,842.75)	($ 336.04)	($ 21,506.71)	.....
Temporarily Functioning As Endowment						
Contingency Fund	($ 5,113.89)	($ 47.09)	($ 5,160.98)	($ 77.12)	($ 5,083.86)	.....
Annuities And Trust Agreements						
George W. Catt Scholarship Fund	$ 100,0000.00	.....	$ 100,000.00	$ 18.70	$ 31,183.30	$ 68,798.00#
George W. Catt Scholarship Fund, Suppplementary	22,521.51	.....	22,521.51	.....	.....	22,521.51**
George I. Miller Student Loan Fund	10,075.69	−17.14	10,058.55	.....	.....	10,058.55††
Subtotal	($ 132,597.20)	($ −17.14)	($ 132,580.06)	($ 18.70)	($ 31,183.30)	($ 101,378.06)
Total Endowment and Other Non-Expendable Funds	$1,094,578.55	$ 4,680.19	$1,099,258.74	$ 22,394.31	$ 154,073.87	$ 922,790.56

*Farm mortgages $309,630.00, Farm land obtained by foreclosure $172,385.00, Savings account $2,000.00, Land sold on contracts, $77,475.00, Deposit in escrow $200.00, Deduct reserve for variation in value of farms owned $15,312.50.
†Farm Mortgages.
4Land $22,500.00 Note receivable $1,625.00.
#Farm Mortgages $11,310.00 Stock Aer Motor Corporation $220,000.00.
oFarm Mortgages $45,798.00 Advance to Plant Funds $23,000.00.
**Corporation Stocks.
††Farm Mortgage $471.45. Notes receivable $9,069.21. Foreclosed lake property $517.89.

Schedule F

INVESTMENT SUMMARY

	Mortgages*	Bonds*	Land*	Cash	Other	Total
Current Funds:						
General		$ 14,800.00				$ 14,800.00
Restricted		33,127.00			$ 4,775.00**	37,902.00
Subtotal		($ 47,927.00)			($ 4,775.00)	($ 52,702.00)
Endowment Funds:						
Land Grant Endowment and Additions	$ 371,792.50#	$ 87,000.00	$ 172,385.00‡	$ 19,868.15	$ 2,200.00†	$ 653,245.65
Other Endowment Funds	77,179.45	67,073.87	23,017.89	2,526.16	276,215.72¼	446,013.09
Subtotal	($ 448,971.95)	($ 154,073.87)	($ 195,402.89)	($ 22,394.31)	($ 278,415.72)	($1,099,258.74)
Student Loan Funds		$ 13,620.00				$ 13,620.00
Agency Funds:						
Temporary Investments		$ 42,100.75††			$ 6,808.97	$ 48,909.72
Total	$ 448,971.95	$ 257,721.62	$ 195,402.89	$ 22,394.31	$ 289,999.69	$1,214,490.46

*For details of mortgages, bonds and lands see Schedules F1, F2 and F3.
†Savings Account, $2,000.00. Deposit in escrow, $200.00.
¼Consists of the following:

Stocks, Aer Motor Corporation, 200 shares	$220,000.00	Donated by LaVerne Noyes.
Stocks, Supplemental, George W. Catt Scholarship Fund, see F2	22,521.51	Donated by Carrie Chapman Catt.
Notes receivable	10,694.21	
Advance by Catt fund to Plant Funds (Allen Farm)	23,000.00	
	$276,215.72	

#Includes mortgage (Fertig $6,500 00) under foreclosure and land contracts of sale.
‡A reserve for variation of land values to be deducted in amount of $15,312.50.
**Note receivable.
††Savings account, Alumni Trust Loan Fund, $5,298.95. Student Organizations savings accounts, $1,510.02.
¼¼Includes U. S. Savings bonds $4,600.75 held for various organizations.

Schedule

FARM MORTGAGE

Endowment

	Loan No.	Date Due	Interest Rate	Balance June 30, 1942	Additions 1942–43
Land Grant And General					
Oliver Moe	924	1-1-45	4	$ 3,840.00	
Cora Garnatz	930	1-1-43	4½	1,000 00	
Charles H. Sedgwick	966	1-1-47	4	3,462.00	
Carl Storjohann	1085	1-1-46	4	1,470.00	
Mabel G. Benjamin	1150	1-1-50	4	15,900.00	
Albert F. Klink	1153	1-1-46	4	8,000.00	
W. E. Bordner	1161	1-1-46	4	3,920.00	
F. Mabel Stubbs	1173	1-1-46	3¾	15,680.00	
Fannie Bonk	1174	1-1-43	4½	7,000.00	
Harlow Rockhill	1175	1-1-43	4½	14,000.00	
F. Mabel Stubbs	1183	1-1-44	3¾	3,760.00	
James A. King	1191	1-1-45	4	4,800.00	
Claus Peters	1192	1-1-46	4	4,900.00	
Klaas Klinkenberg	1196	1-1-47	4	9,000.00	
F. C. Bordewick	1200	1-1-42	4	13,500.00	
Mary L. Wilcox	1201	1-1-44	4½	1,200.00	
Lucy Leners	1203	1-1-43	4½	4,500.00	
Sophia J. Edmundson	1205	1-1-43	4½	400.00	
Emma Knudson	1209	1-1-43	4½	4,000.00	
Fannie Bonk	1214	1-1-45	4	3,840.00	
Nettie Oelmann	1215	1-1-46	3¾	8,820.00	
Geo. W. Brower, Administrator	1221	1-1-43	4½	4,000.00	
Marilla Harper	1222	1-1-43	4½	700.00	
Harry E. White	1225	3-1-45	4	9,600.00	
W. S. Messenger and Alice P. Moore	1226	1-1-46	4	2,550.00	
Clarence C. Schrier	1229	1-1-46	4	2,940.00	
Victor Felter	1230	1-1-46	3¾	2,940.00	
I. H. Laverty	1234	1-1-47	3¾	3,000.00	
Wilson H. Hadley	1239	3-1-43	4	5,230.00	
Warren E Rathbone	1240	3-1-48	4	3,000.00	
Albert A. Petersen and F. O. Schmidt	1243	3-1-48	3¾	6,100.00	
Luther M. Brindle	1244	9-1-48	3½	6,000.00	
Ruth Lindley	1245	2-1-49	4	4,230.00	
John L. Gillespie	1246	1-1-44	4	10,850.00	
Marlie Lobaugh	1249	8-1-49	4	1,920.00	
Loren Long	1251	9-1-49	4	7,680.00	
Loren Long	1252	9-1-49	4	8,640.00	
Albert Kannegieter	1255	3-1-50	4	1,700.00	
Nettie Oelmann	1259	3-1-51	3¾	3,920.00	
A. T. Barkley	1260	5-1-51	3¾	7,105 00	
W. C Metcalf	1261	5-1-51	3¾	1,500.00	
Ole A. Moen	1263	6-1-51	4	5,586.00	
W. A. Brass	1264	6-1-51	3¾	6,860.00	
Frank A. Heisterkamp	1265	8-1-51	4	6,800.00	
John N. Mobley	1266	8-1-46	4	2,450.00	
James H. Bicket	1267	7-1-51	3¾	8,000.00	
(Harry C Pearson) T. H. Archer	1268	7-1-51	3¾	25,000.00	
Clark Mechem	1269	8-1-51	3¾	5,000.00	
George E. Long	1270	9-1-51	3¾	9,850.00	
Ben B. Doran	1271	10-1-51	3½	22,000.00	
Leo Elthon	1272	11-1-51	3¾	5,500.00	
(Charles C. Link) Clyde Toms	1273	3-1-52	3¾	7,500.00	
Gertrude E. Munsell	1274	3-1-52	3¾	5,000.00	
A. E. Helde	1275	3-1-52	3¾	6,550.00	
B. E. Doran	1276	3-1-52	3½	13,000.00	
Fred Illg	1277	3-1-52	3¾	11,500.00	
W. C Irelan	1278	3-1-52	3¾	16,000.00	
Minnie C. O'Donnell	1279	6-1-52	4	4,500.00	
Fred E. Monzingo	1280	7-1-47	4	1,000.00	
Dell Johnson et al	1281	11-1-52	4		9,000.00
C. L. Davis	1284	3-1-48	4		6,500.00
David J. Cobler	1285	3-1-48	4		3,000.00
Subtotal				($388,693 00)	($ 18,500.00)

F-1

INVESTMENTS

Funds

Deductions 1942-43	Balance June 30, 1943	No. of Acres	Amount of Loan Per Acre	Interest Cash Receipts 1942-43
$ 80.00	$ 3,760.00	160	$ 23.50	$ 153.60
1,000.00	.....	.....	.....	45.00
3,462.00	.....	.....	.....	138.48
30.00	1,440.00	29	49.70	58.80
6,100.00	9,800.00	378	25.90	600.22
.....	8,000.00	160	50.00	320.00
480.00	3,440.00	61	56.40	156.80
320.00	15,360.00	160	96.00	588.00
.....	7,000.00	80	87.50	315.00
9,000.00	5,000.00	160	31.25	630.00
80.00	3,680.00	40	92.00	141.00
100.00	4,700.00	80	58.75	192.00
100.00	4,800.00	160	30.00	196.00
180.00	8,820.00	155	56.90	360.65
13,500.00	.....	.....	.....	540.00
1,200.00	.....	.....	.....	61.88
4,500.00	.....	.....	.....	231.00
200.00	200.00	40	5.00	18.00
.....	4,000.00	80	50.00	180.00
80.00	3,760.00	80	47.00	153.60
180.00	8,640.00	120	72.00	328.80
4,000.00	.....	.....	.....	146.72
.....	700.00	64	10.94	31.50
4,600.00	5,000.00	240	20.83	347.02
475.00	2,075.00	146	14.20	102.00
2,940.00	.....	.....	.....	84.87
100.00	2,840.00	120	23.66	110.25
460.00	2,540.00	134	18.90	112.50
230.00	5,000.00	80	62.50	209.20
3,000.00	.....	.....	.....	71.70
1,300.00	4,800.00	194	24.75	228.75
6,000.00	.....	.....	.....	210.00
90.00	4,140.00	120	34.50	169.20
250.00	10,600.00	214	49.50	434.00
40.00	1,880.00	40	47.00	76.80
160.00	7,520.00	160	47.00	307.20
180.00	8,460.00	223	37.95	345.40
1,700.00	.....	.....	.....	54.00
80.00	3,840.00	80	48.00	147.00
2,105.00	5,000.00	243	20.55	245.72
1,500.00	.....	.....	.....	68.03
586.00	5,000.00	160	31.25	223.44
6,860.00	.....	.....	.....	150.06
3,300.00	3,500.00	160	21.85	262.00
2,450.00	.....	.....	.....	98.00
4,800.00	3,200.00	240	13.33	516.44
500.00	24,500.00	320	76.50	928.13
100.00	4,900.00	160	30.60	177.08
150.00	9,700.00	160	60.60	369.36
440.00	21,560.00	311	69.30	770.00
110.00	5,390.00	100	53.90	214.27
150.00	7,350.00	80	91.87	281.25
100.00	4,900.00	80	61.25	156.25
65.00	6,485.00	123	52.70	245.63
260.00	12,740.00	160	79.60	455.00
2,000.00	9,500.00	200	47.50	439.38
4,800.00	11,200.00	320	35.00	635.63
90.00	4,410.00	40	110.25	125.00
1,000.00	.....	.....	.....	18.60
.....	9,000.00	148	60.80	147.00
.....	6,500.00	80	81.25	.....
.....	3,000.00	100	30.00	.....
($ 97,563.00)	($309,630.00)	(6943)	.....	($15,123.21)

Schedule F-1

	Loan No.	Date Due	Interest Rate	Balance June 30, 1942	Additions 1942-43
Land Grant and General					
Farms Sold on Contract					
Erie G. Anderson (Paine)		3-1-50	4½	2,700.00	
A. J. Bruggeman (Henry Bruggeman #1)		3-1-53	4		15,000.00
Jessie M and W. F. Deming (McClintic)		3-1-53	4½	2,200.00	
Henry Hinrichs (Julius)		3-1-56	4½	7,500.00	
A. F. Kllnk		3-1-56	4½	22,050.00	
James B. Lowther (McClintic)		3-1-52	4½	3,200.00	
John F. Smith (Brown)		3-1-53	4		19,000.00
F. L. Thompson (Leighton)		3-1-53	4		17,500.00
Subtotal				($ 37,650.00)	($ 51,500.00)
Subtotal Land Grant and General				($426,343.00)	($ 70,000.00)
George W. Catt Fund					
Alimni Trustees (Templeton)		10-17-50	4	12,740.00	
Alumni Trustees (Hancock)		5-9-52	4	15,600.00	
Loren Long		9-1-49	4	9,600.00	
John M. Mathys		3-1-49	4	5,410.00	
Otho H. Steelsmith		3-1-52	3¾	10,500.00	
Subtotal				($ 53,850.00)	
George I. Miller Student Loan Fund					
A. M. Jensen et al (Farm in Canada)		12-1-40	5	$ 642.87	
Subtotal				($ 642.87)	
LaVerne Noyes Foundation					
Andrew J. Hoffman		7-1-48	4	2,000.00	
Wallace Johnson et al		7-1-51	3¾	4,320.00†	
Earl C. Marsh		4-1-43	4	6,800.00	
Subtotal				($ 13,120.00)	
Frances A. Shelden Student Loan Fund					
Oscar D. Mansfield		7-1-52	4	10,000.00	
Subtotal				($ 10,000.00)	
Memorial Prize Funds, Group Investment					
Wallace Johnson et al		7-1-51	3¾	5,000.00†	
Subtotal				($ 5,000.00)	
Maria M. Roberts Fund					
W. D. Cartwright		3-1-49	4	3,720.00‡	
Wallace Johnson et al		7-1-51	3¾	180.00	
Subtotal				($ 3,900.00)	
Anson Marston Medal Award Fund					
W. D. Cartwright		3-1-49	4	980.00‡	
Subtotal				($ 980.00)	
Total Mortgages and Contracts				$513,835.87	$ 70,000.00

†One Mortgage by Wallace Johnson et al.
‡One Mortgage by W. D. Cartwright.

—Continued

Deductions 1942-43	Balance June 30, 1943	No. of Acres	Amount of Loan Per Acre	Interest Cash Receipts 1942-43
225.00	2,475.00	81	.....	121.50
1,500.00	13,500.00	207	.....	.....
1,400.00	800.00	41	.....	90.00
4,000.00	3,500.00	159	.....	350.45
450.00	21,600.00	276	.....	992.25
100.00	3,100.00	107	.....	144.00
2,000.00	17,000.00	160	.....	.....
2,000.00	15,500.00	237	.....	.....
($ 11,675.00)	($ 77,475.00)	(1268)	.....	($ 1,698.20)
($109,238.00)	($387,105.00)	(8211)	.....	($16,821.41)
130.00	12,610.00	148	85.20	509.60
312.00	15,288.00	480	31.80	506.14
200.00	9,400.00	160	58.75	384.00
5,410.00	.....	.....	.....	218.18
2,000.00	8,500.00	200	42.50	384.37
($ 8,052.00)	($ 45,798.00)	(988)	.....	($ 2,002.29)
171.42	471.45	.....	.....	28.93
($ 171.42)	($ 471.45)	.....	.....	($ 28.93)
.....	2,000.00	152	$ 13.15	80.00
10.00	4,310.00	120	77.60	162.00
1,800.00	5,000.00	190	26.30	262.34
($ 1,810.00)	($ 11,310.00)	(462)	.....	($ 504 34)
.....	10,000.00	159	62.90	283.33
.....	($ 10,000.00)	(159)	.....	($ 283.33)
.....	5,000.00	See above	77.60	187.50
.....	($ 5,000.00)	.....	.....	($ 187.50)
100.00	3,620.00	120	38.33	148.80
180.00	.....	.....	.....	6.75
($ 280.00)	($ 3,620.00)	(120)	.....	($ 155.55)
.....	980.00	See above	38.33	39.20
.....	($ 980.00)	.....	.....	($ 39.20)
$119,551.42	$464,284.45	9940	.....	$20,022.55

Schedule

BOND AND STOCK

	Rate of Interest	Book Value July 1, 1942	Given, Purchased or Transferred	Sold or Transferred
Current Funds, General				
College Book Store				
United States Savings Bonds Series F			$ 14,800.00	
Subtotal			($ 14,800.00)	
Current Funds, Restricted				
Unallocated				
Home Owners' Loan Corporation Bond	1½	$ 500.00		
United States Savings Bonds		22,500.00		
Subtotal		($ 23,000.00		
Trust and Specials, Walls Fund				
United States Savings Bonds, Series F			$ 4,070.00	
United States Treasury Bonds	2¾	$ 318.37		
United States Treasury Bonds	2½	523 12		
Warren County, Iowa road bonds	2½	1,079.31		
Webster County, Iowa road bonds	2½	2,058.08		
Woodbury County, Iowa Funding Bonds	2¼	2,078.12		
Subtotal		($ 6,057.00)	($ 4,070.00)	
Student Loan Funds				
Catherine Mae Kay				
United States Savings Bonds, Series F			$ 2,220.00	
Subtotal			($ 2,220.00)	
Frances A. Shelden				
Home Owners' Loan Corporation Bond	1½	$ 1,000.00		
United States Savings bonds, Series F		2,220.00	$ 3,700.00	
Subtotal		($ 3,220.00)	($ 3,700.00)	
Wattles				
Clinton County, Iowa road bond	2½		$ 1,041.46	
Jefferson County, Iowa road bond	2½		1,056.46	
United States Savings bonds, Series F			1,480.00	
Webster County, Iowa road bond	2½		1,043.54	
Subtotal			($ 4,621.46)	
Endowment and Non-Expendable Funds				
For Educational Purposes				
Land Grant 1862 and College Endowment				
United States Savings Bonds		$ 7,800.00	$ 200.00	
United States Treasury Certificates of Indebtedness	7/8		23,000.00	
United States Savings bonds, Series G	2½		50,000.00	
United States Treasury bonds	2½	6,000.00		
Subtotal		($ 13,800.00)	($ 73,200.00)	
For Student Aid				
LaVerne Noyes Foundation				
United States Savings bonds, Series G	2½		$ 1,000.00	
United States Treasury bond	2½	$ 1,000.00		
Subtotal		($ 1,000.00)	($ 1,000.00)	
Maria M. Roberts Scholarship Fund				
Canadian Pacific Railway bonds	5	$ 2,000.00		
Harbour Commissioners, Montreal bonds	5	2,000.00		
United States Savings bonds, Series G	2½		$ 300.00	
United States Treasury bonds	2¼	2,000.00		
Subtotal		($ 6,000.00)	($ 300.00)	
Temporarily Functioning As Endowment Funds				
Contingency				
Kossuth County, Iowa road bond	1¾	$ 997.18		
Park Ridge Ill., Improvement bond	6 Bal.	100.00		$ 20.00
Missouri Pacific Railroad bond	5¾	985.00		
United States Savings bonds, Series F			$ 1,480.00	
United States Treasury bond	2¾	500.00		
Woodbury County, Iowa Funding bond	2¼	1,041.68		
Subtotal		($ 3,623.86)	($ 1,480.00)	($ 20.00)

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INVESTMENTS

Acc'd Interest Charged Earnings	Bond Prem. Charged Earnings	Book Value End of Year			Net Interest	Premium Charged Off
		Par Value	Acc'd Int. Premium or Disc't	Total		
		$ 14,800.00		$ 14,800.00		
		($ 14,800.00)		($ 14,800.00)		
		500.00		500.00	$ 7.50	
		22,500.00		22,500.00		
		($ 23,000.00)		($ 23,000.00)	($ 7.50)	
		$ 4,070.00		$ 4,070.00		
		300.00	$ 18.37	318.37	$ 8.25	
		500.00	23.12	523.12	12.50	
		1,000.00	79.31	1,079.31	25.00	
		2,000.00	58.08	2,058.08	50.00	
		2,000.00	78.12	2,078.12	45.00	
		($ 9,870.00)	($ 257.00)	($ 10,127.00)	($ 140.75)	
		$ 2,220.00		$ 2,220.00		
		($ 2,220.00)		($ 2,220.00)		
		$ 1,000.00		$ 1,000.00	$ 15.00	
		5,920.00		5,920.00		
		($ 6,920.00)		($ 6,920.00)	($ 15.00)	
$ 11.46	$ 30.00	$ 1,000.00		$ 1,000.00	$ 1.04	$ 30.00
11.46	45.00	1,000.00		1,000.00	1.04	45.00
		1,480.00		1,480.00		
1.04	42.50	1,000.00		1,000.00	−1.04	42.50
($ 23.96)	($ 117.50)	($ 4,480.00)		($ 4,480.00)	($ 1.04)	($ 117.50)
		$ 8,000.00		$ 8,000.00	$ 245.88	
		23,000.00		23,000.00	−2.20	
		50,000.00		50,000.00		
		6,000.00		6,000.00	150.00	
		($ 87,000.00)		($ 87,000.00)	($ 393.68)	
		$ 1,000.00		$ 1,000.00		
		1,000.00		1,000.00	$ 25.00	
		($ 2,000.00)		($ 2,000.00)	($ 25.00)	
		$ 2,000.00		$ 2,000.00	$ 100.00	
		2,000.00		2,000.00	100.00	
		300.00		300.00		
		2,000.00		2,000.00	45.00	
		($ 6,300.00)		($ 6,300.00)	($ 245.00)	
		$ 1,000.00	$ 2.82†	$ 997.18	$ 17.50	
		80.00		80.00		
		1,000.00	15.00†	985.00		
		1,480.00		1,480.00		
		500.00		500.00	13.75	
		1,000.00	41.68	1,041.68	22.50	
		($ 5,060.00)	($ 23.86)	($ 5,083.86)	($ 53.75)	

Schedule F-2

	Rate of Interest	Book Value July 1, 1942	Given, Purchased or Transferred	Sold or Transferred
For Undesignated Purposes				
Stanton Estate				
Delaware County, Iowa raod bonds	2¼	$ 14,000.00		
Guthrie County, Iowa road bonds	1¾	4,000.00		
Jones County, Iowa court house bond	2	986.71		
United States Savings bonds, Series F			$ 1,480.00	
Buena Vista County, Iowa road bond	2½	1,044.96		$ 1,000 00
Woodbury County, Iowa Funding bond	2¾	1,040.00		
Subtotal		($ 21,071.67)	($ 1,480.00)	($ 1,000.00)
Miscellaneous Funds				
Anson Marston Medal Award				
United States Treasury bond	2½	$ 1,000.00		
Subtotal		($ 1,000.00)		
Annuity and Trust Agreement Funds				
George W. Catt Scholarship				
Calgary Protestant Public School bonds	5	$ 5,000.00		
Chesapeake and Ohio Railroad bonds	4½	3,000.00		
City of Des Plaines, Illinois bonds	6	1,230.00		
Kansas City Southern Railroad bond	3	1,000.00		
Village of Niles Center, Illinois bonds	6	1,300.00		$ 306.70
Park Ridge, Illinois bonds	6	1,510.00		650.00
United States Savings bonds, Series G	2½		$ 19,000.00	
United States Treasury bond	2½	100.00		
Subtotal		($ 13,140.00)	($ 19,000.00)	($ 956.70)
George W. Catt Scholarship, Supplementary				
American Telephone and Telegraph Co., Common 55 shares		$ 8,624.63		
Consolidated Edison Co. of New York, Cum. 5% Pref. 100 Shares		10,225.00		
International Harvester Co. Common 25 shares		1,059.38		
Rochester Gas and Electric Co. Cum. 6% Pref. 25 shares		2,612.50		
Subtotal		($ 22,521.51)		
Agency Funds				
Student Organizations				
Boone County, Iowa road bonds	2	$ 5,000.00		$ 5,000.00
Buchanan County, Iowa road bonds	2¼	5,019.33		
Fayette County, Iowa road bond	2¼	1,000.00		
Jones County, Iowa court house bond	2	1,000.00		
Montgomery, Iowa county bonds	2¼	5,019.33		
United States Savings bonds		7,500.00		
Webster County, Iowa road bonds	2½	5,000.00		
Woodbury County, Iowa Funding bonds	2¼	14,012.65		5,000.00
Subtotal		($ 43,551.31)		($ 10,000.00)
Alumni Trust Loan Fund				
Guthrie County, Iowa road bond	1¾		$ 3,046.56	
Kossuth County, Iowa road bond	1¾		1,015.52	
Subtotal			($ 4,062.08)	
Grand Total		($157,985.35	$129,933.54	$ 11,976.70

†Discount at purchase.

—Continued

Acc'd Interest Charged Earnings	Bond Prem. Charged Earnings	Book Value End of Year			Net Interest	Premium Charged Off
		Par Value	Acc'd Int. Premium or Disc't	Total		
		$ 14,000.00		$ 14,000.00	$ 315.00	
		4,000.00		4,000.00	70.00	
		1,000.00	$ 13.29†	986.71	20.00	
		1,480.00		1,480.00		
$ 23.96	$ 21.00				$ 1.04	$ 21.00
		1,000.00	40.00	1,040.00	22.50	
($ 23.96)	($ 21.00)	($ 21,480.00)	($ 26.71)	($ 21,506.71)	($ 428.54)	($ 21.00)
		$ 1,000.00		$ 1,000.00	$ 25.00	
		($ 1,000.00)		($ 1,000.00)	($ 25.00)	
		$ 5,000.00		$ 5,000.00	$ 250.00	
		3,000.00		3,000.00	135.00	
		1,230.00		1,230.00		
		1,000.00		1,000.00	30.00	
		993.30		993.30	70.96	
		860.00		860.00		
		19,000.00		19,000.00		
		100.00		100.00	2.50	
		($ 31,183.30)		($ 31,183 30)	($ 488.46)	
		$ 5,500.00		$ 8,624.63	$ 495.00	
		None		10,225.00	500.00	
		None		1,059.38	62.50	
		2,500.00		2,612.50	150.00	
		($ 8,000.00)		($ 22,521.51)	($ 1,207.50)	
					$ 100.00	
	$ 19.33	$ 5,000.00		$ 5,000.00	112.50	$ 19.33
		1,000.00		1,000.00	22.50	
		1,000.00		1,000.00	20.00	
	19.33	5,000.00		5,000.00	112.50	19.33
		7,500.00		7,500.00		
		5,000.00		5,000.00	125.00	
	12.65	9,000.00		9,000.00	202.50	12.65
	($ 51.31)	($ 33,500.00)		($ 33,500.00)	($ 695.00)	($ 51.31)
$ 24.06	$ 22.50	$ 3,000.00		$ 3,000.00	$ 2.19	$ 22.50
8.02	7.50	1,000.00		1,000.00	.73	7.50
($ 32.08)	($ 30.00)	($ 4,000.00)		($ 4,000.00)	($ 2.92)	($ 30.00)
$ 80.00	$ 219.81	$260,813.30	$ 307.57	$275,642.38	$ 3,729.14	$ 219.81

Schedule

LAND

	Acres	Date Date Acquired	Invested Endowment Fund June 30, 1942
College Endowment Fund Farms In Unrestricted Possession			
Chas. E. Arnold	160	11-24-41	$ 9,500.00
Hugh E. Brown	.....	2- 5-40	10,000.00
Henry Bruggeman No. 1	.....	6-11-40	12,000.00
Clara G. Davis	194	3-24-34	16,900.00
C. E. Efnor	280	11-16-33	28,000.00
Robert M. Finlayson	240	2- 5-38	18,000.00
Emile Hendricks	211	12-18-33	18,000.00
E. H. Hoyt	89	8-25-32	6,500.00
Henry Kruse	80	3-10-39	5,985.00
Wm. Leighton	.....	11-22-41	14,927.50
Bert Lensink	160	6-10-38	14,000.00
C. J. Locker (Urlaub)	320	6-18-40	31,000.00
W. T. Madden	120	2-20-36	5,000.00
B. F. Osterkamp	150	3- 7-35	13,000.00
Subtotal	(2004)	.....	($202,812.50)
In Process Of Foreclosure			
Wm. E. Fertig	215	.....	6,500.00
Subtotal	(215)	.....	($ 6,500.00)
Subtotal College Endowment Farms	(2219)	.....	($209,312.50)
Hinds Agricultural Research Fund			
Martha M. Lawson Farm (Page County)	200	2-15-41	$ 12,500.00
R. E. Hinds	.....	11- -40	6,000.00
Subtotal	(200)	.....	($ 18,500.00)
George I. Miller Fund			
C. E. Young Suburban (part)	.....	.....	664.60
Subtotal	.....	.....	($ 664.60)
Total	.....	.....	$228,477.10

*Accumulated delinquent interest when repossessed disregarded.
†Advance to purchase farm paid back by sale of Wapello farm and addition of other funds.
‡Sold on contract.
#Overdraft.
°Contra entry on voucher No. 73, revenue of $52.93 deducted from expenditure. Unallocated expenses in amount $377.59.

F-3

INVESTMENTS

Additions	Deductions	Invested Endowment Funds June 30, 1943	Capital* Additions	Gross Revenue	Operations For Current Year		
					Expense of Operation	Capital Expense	Free Balance
.....	.....	$ 9,500.00	$ 3,205.69	$ 1,815.94	$ 321.03	$ 851 89	$ 643.02
.....	$10,000.00‡	.....	.....	373.64	154.39	.....	219.25
.....	12,000.00‡	.....	.....	1,234.14	104.58	.....	1,129.56
.....	.....	16,900.00	2,695.19	1,489.34	217.07	270 00	1,002.27
.....	.....	28,000.00	1,198.72	3,637.17	556.85	.....	3,080.32
.....	.....	18,000.00	3,799.93	916.28	209.33	.....	706.95
.....	.....	18,000.00	6,511.51	2,180.01	611.04	270.00	1,298.97
.....	.....	6,500.00	1,577.17	456.68	27.00	.....	429.68
.....	.....	5,985.00	84.55	449.60	.....	.....	449.60
.....	14,927.50¼	.....	.....	1,944.34	437.50	.....	1,506.84
.....	.....	14,000.00	1,390.48	1,007.82	187 72	65.00	755.10
.....	.....	31,000.00	7,386.02	3,408 30	232.72	707.35	2,468.23
.....	.....	5,000.00	43.65	493 72	170.54	.....	323.18
.....	.....	13,000.00	3,552.98	2,441.73	132.61	666.26	1,642.86
.....	($36,927.50)	($165,885.00)	($31,445.89)	($21,848.71)	($3,362 38)	($2,830 50)	($15,655.83)
.....	.....	6,500.00	.....	.....	21.85	.....	21.85#
.....	.....	($ 6,500.00)	.....	.....	($ 21.85)	.....	.....
.....	($36,927.50)	($172,385.00)	($31,445.89)	($21,848.71)°	($3,384.23)°	($2,830.50)	($15,633.98)
$10,000.00†	.....	22,500.00	.....	.....	.....	.....	.....
.....	6,000.00	.....	.....	.....	.....	.....	.....
($10,000.00)	($ 6,000.00)	($ 22,500.00)	.....	.....	.....	.....	.....
.....	146.71	517.89	.....	.....	.....	.....	.....
.....	($ 146.71)	($ 517.89)	.....	.....	.....	.....	.....
$10,000.00	$43,074.21	$195,402.89	$31,445.89	$21,848.71	$3,384 23	$2,830.50	$15,633.98

Schedule G-1

STATEMENT OF UNEXPENDED PLANT FUNDS

	Transfers From General Funds	Miscellaneous	Borrowings	Total
Balance beginning of year		$ 22,475.42		$ 22,475.42
Additions For				
1. Friley Hall		483.55	$249,750.00	250,233.55
2. Mech. Engr. Lab. Addition		73,741.78		73,741.78
Other Additions From				
1. Sale of obsolete equipment		5,389.23		5,389.23
2. Repayment by Collegiate Press		1,482.84		1,482.84
3. Roberts Lots	$ 1,204.16			1,204.16
4. Steel Lots	1,527.75			1,527.75
5. Reserve for M. U. Building Fund		18,038.67		18,038.67
6. President's Reserve		6,766.00		6,766.00
7. Amortization of Swine Farm		$ 20,000.00		$ 20,000.00
Total	$ 2,731.91	$148,377.49	$249,750.00	$400,859.40
Deductions.				
1. Expended for Plant Additions				
a. Friley Hall addition and equipment				$251,784.73
b. Mech. Engr. Lab. Addition				65,313.84
c. Roberts Lots				1,204.16
d. Stee Lots				1,527.75
Total				$319,830.48
Balance end of year				$ 81,028.92

Schedule G-2
STATEMENT OF FUNDS INVESTED IN PLANT

	Plant Funds	Special Capital Appropriation	Current Funds	Miscellaneous Funds	Total
Net investment in Plant, June 30, 1942	$13,770,511.62				$13,770,511.62
Notes Payable on Residence Halls	698,000.00				698,000.00
	($14,468,511,62)				($14,468,511,62)
Additions					
For Buildings					
Addition to Friley Hall and equipment				$ 247,200.70†	$ 247,200.70
Agricultural Engineering Building and Equipment (Total estimated cost $136,000.00)		$ 46,516.35			$ 46,516.35
Swine Farm Buildings			$ 325.00		325.00
Minor Structuers			2,086.00		2,086.00
Subtotal		($ 46,516.35)	($ 2,411.00)	($ 247,200.70)	($ 296,128.05)
For Equipment					
Budget appropriation for equipment			$ 20,429.92		$ 20,429.92
Purchases from department funds					
Agricultural Experiment Station, Federal			1,003.52		1,003.52
Agricultural Extension			2,856.26		2,856.26
Auxiliary Enterprises			79,134.66		79,134.66
Engineering Experiment Station			704.29		704.29
Engineering Extension			29.80		29.80
Gifts and Others			6,683.15		6,683.15
Library Books and Periodicals			33,982.43		33,982.43
Organized Activities			9,567.13		9,567.13
Veterinary Research Institute			106.12		106.12
Subtotal			($ 154,497.28)		($ 154,497 28)
For Other Capital Additions					
Heating tunnels			$ 465.52		$ 465.52
Paving and Sidewalk			4,713.91		4,713.91
Sewage System			1,064.54		1,064.54
Water System			559.10		559.10
Subtotal			($ 6,803.07)		($ 6,803.07)
Residence Lots			2,731.91		2,731.91
Herd Increases	8,317.66*				8,317.66*
Total Additions	$ 8,317.66*	$ 46,516.35	$ 166,443.26	$ 247,200.70	$ 451,842.65
Total	$14,460,193.96	$ 46,516.35	$ 166,443.26	$ 247,200.70	$14,920,354.27

(Continued on Next Page)

Schedule G-2—Continued

Deductions					
Capital Items Retired					
Equipment Retired or Traded In	$ 88,746.47				$ 88,746.47
Investment in Plant June 30, 1943, including borrowings	$14,371,447.49				$14,831,607.80
Notes Payable on Dormitory Construction	817,100.00				817,100.00
Net Investment in Plant, June 30 1943	$13,554,347.49	$ 46,516.35	$ 166,443.26	$ 247,200.70	$14,014,507.80

*Decrease. †Borrowings.

Schedule G-2-a

LAND OWNED BY THE IOWA STATE COLLEGE

	Plant Numbers	Acres	Book Value June 30, 1942
Campus, Recreational Area, and original farm	1 to 21 incl.	1,218.38	$264,545.00
Residence lots	22	7.101	29,199.38
Agricultural Engineering Department Farm	52	187	17,310.00
Agricultural Engineering Research Farm	49, 51	196	23,450.00
Agronomy Farm	47	175.5	46,950.00
Animal Husbandry Farm and lots	23,24,25	182.065	62,951.81
Apiary Farm	29	10	8,500.00
Arboretum and Herbaceous Gardens	28	33.853	31,300.00
Dairy and Poultry Farm	34 to 44 incl.	347.317	128,338.12
Horticultural and Forestry Farm	30,31,32,33,35	184.50	89,985.79
Swine Research Farm	50	341.660	31,361.25
Veterinary Research Farm	46	60.	15,800.00
		2,943.376	$749,691.35

Schedule G-2-b

SUMMARY INVENTORY OF EQUIPMENT

	Instruction	Research	Total
Agriculture	$ 344,540.64	$ 191,314.61	$ 535,855.25
Engineering	345,205.34	56,258.52	401,463.86
Home Economics	130,007.62		130,007.62
Science	633,623.48		633,623.48
Veterinary	64,870.41	24,732.02	89,602.43
Library			1,059,172.39
Extension			55,322.55
Other—Physical Plant, Administration, Miscellaneous			156,682.48
Storerooms and Service Departments			243,428.23
Dormitories			229,743.84
Total	$ 1,518,247.49	$ 272,305.15	$ 3,534,902.13

Schedule G-2-c

SUMMARY INVENTORY OF BUILDINGS

	Major	Minor	Value
Campus			
Class room, laboratory, etc	28	69	$ 5,916,691.27
Dormitories	10	2	2,174,169.96
Service Buildings	2	3	243,512.32
Tenant properties*		15	64,650.00
Farms			
Agricultural Engineering, Research		9	8,815.09
Agricultural Engineering, Department		9	10,640.00
Agronomy		9	35,247.98
Animal Husbandry (Includes Dairy and Poultry Husbandry, and Swine Research Farm)		85	264,299.79
Apiary		5	6,250.00
Horticulture		11	31,996.00
Veterinary Research Institute		9	67,630.80
Miscellaneous Sheds (Genetics, Vegetable Crops)		3	2,282.40
Total	40	229	$ 8,826,185.61

*In addition to the 15 tenant houses on the campus, 13 others are on farms and are included with the farm buildings.

Schedule G-2-d

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

	Investment July 1, 1941	Additions And Transfers During Year	Investment June 30, 1942
Recre tional Area*	$ 122,373.45		$ 122,373.45
Paving and sidewalks	215,293.55	$ 4,713.91	220,007.46
Heating and power plant	595,834.44		595,834.44
Waterworks system	177,735.54	559.10	178,294.64
Electric light system	41,326.14		41,326.14
Heating tunnel	440,722.58	465.52	441,188.10
Sewage system	65,657.62	1,064.54	66,722.16
Sewage disposal plant	40,233.44		40,233.44
Gas mains	1,750.00		1,750.00
Radio Antenna	12,998.88		12,998.88
Total	$ 1,713,925.64	$ 6,803.07	$ 1,720,728.71

*Funds furnished by Athletic Council and by WPA.

Exhibit H

ATHLETIC COUNCIL

Balance Sheet—June 30, 1943

Assets

Current Assets:		
Changed fund	$ 300.00	
Cash in bank	6,353.57	
Savings accounts—deposit certificates	20,300.55	
Investments	49,921.15	
Inventories—saleable merchandise	624.07	
Accrued interest income	95.28	$77,594.62
Fixed assets:		
Equipment		17,069.54
Other assets:		
Prepaid insurance		$ 254.05
Total assets		$94,918.21

Liabilities And Net Worth

Liabilities	00	
Net worth on July 1, 1942	$90,317.61	
Plus:		
Net revenue for the fiscal year ended June 30, 1943	4,600.60	
Total liabilities and net worth		$94,918.21

Exhibit H-1

ATHLETIC COUNCIL

Statement of Current Income and Expense of Intercollegiate Athletics

1941-42

	Baseball	Basketball	Football	Golf, Swimming and Tennis	Track	Wrestling	Bowling And Recreational Area	Total
Income								
Ticket sales and guarantees received	$ 349.79	$ 2,748.23	$ 28,172.56	$ 184.29	$ 136 68	$ 66 41	$ 6,377.38	$ 38,035 34
Less guarantees paid	510.00	1,966.25	12,459.40	105.94	120 00	175 00	.....	15,336.59
Net receipts	$ 160.21#	$ 781.98	$ 15,713.16	$ 78.35	$ 16.68	108 59#	$ 6,377.38	$ 22,698 75
Ticket apportionment†	568.73	5,774.08	21,022.16	.....	39,12	372 68	.....	27,776.77
Other direct income‡	139.03	268.55	2,521.10	189.52	419.03	139.03	.....	3,676.26
Total net direct income	$ 547.55	$ 6,824.61	$ 39,256.42	$ 267.87	$ 474.83	$ 403 12	$ 6,377.38	$ 54,151.78
Expense								
Salaries	$ 1,178.50	$ 3,001.50	$ 10,162.24	$ 1,750.00	$ 1,628.50	$ 1,103 50	.....	$ 18,824.24
Awards	.....	.....	91.82	.....	44 31	.....	.....	136.13
Game expense	190.00	551.70	1,235.24	10.00	5.00	45.00	.....	2,036.94
Wages	55.70	258.11	218.47	.....	144.90	9 73	6,337 25	7,024.16
Athletic supplies	66.00	81.54	248.77	167.75	17.10	1.45	1,565.19	2,147.80
Publicity	.....	.....	482.72	.....	.....	.....	.....	482.72
Medical fees and training table	.....	241.13	1,913.70	.....	.....	.....	.....	2,154.83
Unclassified (including tax)	321.79	496.00	1,803.18	162.98	317.17	318 06	974.68	4,393.86
Telephone and telegraph	7.45	7.39	93.26	1.38	5 82	.80	5 08	121.18
Travel	839 61	1,718.24	8,210.54	292.94	676.96	60 59	182.50	11,981.38
Programs and concessions	.....	.....	618.90	.....	.....	.....	304.15	923.05
Total direct expense	$ 2,659.05	$ 6,355.61	$ 25,078.84	$ 2,385.05	$ 2,839.76	$ 1,539.13	$ 9,368.85	$ 50,226.29
Net revenue for year ended June 30, 1943	$ 2,111.50*	$ 469.00	$ 14,177.58	$ 2,117.18*	$ 2,364.93*	$ 1,136.01*	$ 2,991.47*	$ 3,925.49

*Overdraft.
†Apportionment of student activity tickets and year tickets.
#Guarantees paid exceeded guarantees received.
‡Includes interest income of $592.83.

Exhibit H-2

ATHLETIC COUNCIL

Statement of Current Income and Expense—West Stadium Dormitory 1942-43

Income		
Room Rent		$ 1,146.00
Expense		
Wages	$ 256.00	
Electricity	82.00	
Laundry	2.50	
Repairs and maintenance	126.35	
Miscellaneous	4.04	
Total expense		$ 470.89
Net revenue for the year ended June 30, 1943		$ 675.11

*No charge was made for heat furnished by the College

Exhibit I
SUMMARY OF THE FINANCES OF WAR PROJECTS CONDUCTED FOR THE U. S. GOVERNMENT

	Balance July 1, 1942	Receipts	Cash Expenditures	Balance June 30, 1943
I. Training				
A. Direct for the Government				
Naval Training School (Division of Engineering)				
Electrical—Instruction	$ 14,498.97*	$ 153,137.30	$ 140,324.53	$ 1,686.20*
—Equipment		20,003.36	24,124.37	4,121.01*
Diesel —Instruction		19,167.86	13,889.77	5,278.09
—Equipment		15,800.49	18,474.97	2,674.48*
Foods	179.14*	455,410.63	455,654.70	423.21*
Use of Athletic facilities		23,690.64	23,693.19	2.55*
Use of Buildings and Facilities		75,600.00	74,800.00	800.00‡
Operation of Plant	697.68*	210,604.60	231,470.27	21,563.35*
Commissioning		273,849.25	184,726.82	89,122.43
Aircraft Machinist School		1,489.29	1,709.24	219.95*
Housing Equipment		2,042.74	3,664.81	1,622.07*
Additional Allocations (Reserve)		17,000.00	7,707.78	9,292.22
V-12 Instruction			49.72	49.72*
Army Specialized Training Program (Divis on of Veterinary Medicine)				
Housing—Barracks No. 1 -Phi Kappa)			149.94	149.94*
Barracks No. 2 (Pi Kappa Alpha)			167.57	167.57*
Barracks No. 3 (Beta Theta Pi)			124.50	124.50*
—Barracks No. 4 (Alpha Tau Omega)			96.04	96.04*
—Barracks No 5 (Alpha Gamma Rho)			99.75	99.75*
—Barracks No. 6 (Tau Kappa Epsilon)			101.75	101.75*
Foods			300.95	300.95*
Subtotal	($*15,375.79)	($1,267,796.16)	($1,181,330.67)	($ 71,089.70)
Engineering Science, and Management War Training Courses	$ 1,320.03	$ 47,717.72	$ 36,540.66	$ 12,497.09
B. Indirect for the Government (Division of Engineering)				
Civil Aeronautics Authority		$ 71,225.77	$ 49,474.64#	$ 21,751.13#
Curtiss-Wright Cadettes		34,699.78	41,876.06	7,176.28*
Subtotal		($ 105,925.55)	($ 91,350.70)	($ 14,574.85)
II. Research And Development				
Special War Research (Division of Science)				
Project No. 300	$ 2,050.05*	$ 8,575.94	$ 10,393.75	$ 3,867.86*
Project No. 700	9,893.05*	23,823.67	23,487.40	9,556.78*
Project No. 800	9,500.62*	37,130.99	41,113.84	13,483.47*
Project No. 888		2,379.40	2,164.56	214.84
Project No. 900	7,041.10*	22,992.75	36,646.71	20,695.06*
Project No. 999		76,126.22	834.11	75,292.11
Project No. 1000	19,414.49*	104,459.46	105,325.36	20,280.39*
Project No. 1050			20,302.29	20,302.29*
Project No. 1200		42,906.07	43,171.75	265.68*
Project No. 1400		339,799.54	339,895.38	95.84*
Subtotal	($47,899.31)*	($ 658,194.04)	($ 623,335.15)	($ 13,040.42*
III. Government Aid (Agricultural Extension Service)				
Federal Farm Labor		$ 260,000.00	$ 9,907.26	$250,092.74
IV. Miscellaneous Activities				
Emergency Labor Pool		$ 6,516.20	$ 2,214.67	$ 4,301.53
Student War Loan		88,800.00	88,800.00	
Subtotal		($ 95,316.20)	($ 91,014.67)	($ 4,301.53)
Total	$61,955.07*	$2,434,949.67	$2,033,479.11	$339,515.49†

*Overdraft.

†Of this $250,092.74 represents the unexpended portion of the fund appropriated by Congress to assist in the relief of the farm labor shortage.

‡This was owed but unpaid to the Memorial Union July 1.

#This does not reflect a charge for administration or for the use and operation of physical plant facilities.

Exhibit J

STAFF—REGULARLY APPOINTED

Summary by Rank

	Instruction	Research	Extension	Sub-Total	Less Duplicates	Other	Total
Deans and Directors	8	7	4	19	7	.....	12
Professors	138	72	17	227	76	.....	151
Associate Professors	89	42	27	158	31	.....	127
Assistant Professors	102	54	27	183	41	.....	142
Instructors and Assistants	153	67	52	272	36	.....	236
Subtotals	490	242	127	859	191	.....	668
Graduate Assistants, Fellows and Scholars	113	105	.....	218	.....	.....	218
County Agents, County Club Agents, and County Home Demonstration Agents	.....	.....	198	198	.....	.....	198
Clerical	81	42	50	173	11	78	240
Others	58	41	14	113	5	178	*286
Total	742	430	389	1561	207	256	1610

*Administrative Officers	24
Physical Plant	75
Service Department	47
Other employees such as herdsmen and farm and shop laborers	140
	286

Exhibit K

RESIDENCE HALLS

Debt History for the Seventeen-Year Period Ended June 30, 1943*

Date	Buildings and Equipment			Borrowings	Interest		Paid on Principal	Balance June 30
	Number	Capacity	Cost		Rate %	Paid		
1926–27	7	832	$ 876,655.00	$75,000.00	5¼	.....	.....	$ 75,000.00
1927–28	7	832	887,640.00	50,000.00	5¼	$ 3,720.00	$ 10,000.00	115,000.00
1928–29	8	975	1,083,522.00	165,000.00	5½†	3,476.10	15,000.00	265,000.00
1929–30	8	975	1,084,372.00	.....	5¾	12,110.23	40,000.00	225,000.00
1930–31	8	975	1,084,992.00	.....	5¾	11,704.62	20,000.00	205,000.00
1931–32	8	832	1,085,356.00	.....	5½	13,040.64	15,000.00	190,000.00
1932–33	8	820	1,085,520.00	.....	5½	9,663.16	18,000.00	172,000.00
1933–34	8	820	1,088,935.00	.....	5½	9,589.87	23,400.00	148,600.00
1934–35	8	865	1,088,208.00	.....	5	7,141.96	32,400.00	116,200.00
1935–36	8	865	1,169,645.00	100,000.00	2¾	6,037.86	36,200.00	180,000.00
1936–37	9	990	1,216,580.00	95,508.51	2¾	5,458.98	35,808.51	239,700.00
1937–38	9	1,065	1,357,922.00	179,132.22	2¾	6,021.27	45,000.00	373,832.22
1938–39	8	945	1,469,434.30	215,333.00‡	2¾	9,127.84	45,000.00	544,165.22
1939–40	10	1,272	1,723,703.20	3,300.00	2¾ —3¼	15,918.31°	76,918.26#	470,546.96
1940–41	10	1,272	1,736,845.01	14,000.90	2¾ —3¼	12,781.99	81,546.96	404,000.00§
1941–42	10	1,272	2,111,594.37	374,000.00	2	8,371.28††	80,000.00	698,000.00‡‡
1942–43	10	1,272	2,380,377.01	249,950.00	2	11,090.59	130,650.00	817,100.00

*Chapter 93— 41st General Assembly of Iowa, 1925, "An Act to authorize the state board of education to erect, control, and manage dormitories in connection with the state educational institutions."
†Interest rate was 5¼% during the first half of the year.
4Interest rate on 1938–39 borrowings was 3¼%.
§Interest rate on $75,167.78 is 3¼% and on $328,832.22 is 2¾%.
#$6,918.26 of this total was paid from the building fund out of excess borrowings, and $2,582.26 was paid from plant funds out of salvage from the Lodges.
°$3,332.15 interest was paid out of the building fund during construction.
††$3,676.04 interest was paid out of the building fund during construction.
‡‡All interest at 2%.

Exhibit L

SURETY BONDS IN EFFECT ON JUNE 30, 1943

	Premiums	Amounts
Treasurer	$ 800.00	$ 200,000.00
Business Manager	68.75	25,000.00
Six employees with bonds of $10,000.00 at $27.50*	165.00	60,000.00
Three employees with bonds of $5,000.00 at $13.75†	41.25	15,000.00
One employee with bond of $2,500.00 at $6.884	6.88	2,500.00
Four employees with bonds of $2,000.00 at $5.50‡	22.00	8,000.00
Thirty-eight employees with bonds of $1,000.00 at $2.75#	104.50	38,000.00
	$ 1,208.38	$ 348,500.00

*Auditor, Cashier, Assistant to the Treasurer, Military Custodian, Physical Education Secretary, Manager of Book Store.
†Chief Accountant, Clerk in Treasurer's Office, Creamery Accountant.
4Accounts Receivable Clerk.
‡College Book Store.
#Employees of Departments as follows: Business Office (17), Animal Husbandry (2), Printing (1), Horticulture (2), Agricultural Extension (1), Central Stores (1), Creamery (1), Hospital (1), Institutional Tea Room (1), Photoservice (1), Poultry Husbandry (1), Student Organizations (2), Fraternity Adits (2), Veterinary Clinic (1), Veterinary Dean (1), Agricultural Experiment Station (1), Book Store (2).

Exhibit M

HEATING PLANT STATISTICS

Comparative Statement for the Seven-Year Period Ended June 30, 1943

	1936—37	1937—38	1938—39	1939—40	1940—41	1941—42	1943—43
Pounds of fuel consumed	79,692,440	81,390,285	81,073,198	82,309,577	76,231,228	72,269,559	82,207,475
Pounds of steam evaporated	491,736,000	493,738,000	513,203,578	502,581,492	400,054,211	485,430,584	555,097,598
Pounds of make-up water added	105,488,229	204,370,297	214,479,650	169,675,951	151,371,435	75,595,530	91,196,224
K. W. hrs. of electricity generated	4,381,590	4,974,220	5,913,000	6,420,450	6,576,960	6,293,060	6,900,580
Gallons of water pumped	187,746,708	211,609,940	230,904,570	251,360,505	281,232,995	290,937,935	357,752,037
Average:							
Cost of fuel per ton	$2.76	$ 2.81	$ 2.73	$ 2.76	$ 2.88	$ 3.03	$ 3.32
Number of men on payroll	17	16	16	16	16	16	17
Labor cost per ton of fuel	0.62	$ 0.64	$ 0.65	$ 0.70	$ 0.75	$ 0.79	$ 0.68
Maximum temperature	59°	61°	64°	59°	60°	62°	58°
Minimum temperature	37°	39°	40°	37°	40°	41°	38°
Average temperature		50°	52°	49°	50°	52°	48°

Exhibit N

HEAT, LIGHT, AND POWER FOR THE EDUCATIONAL PLANT

Comparative Statement of Costs

	1939–40		1940–41		1941–42		1942–43	
	Tons	Value	Tons	Value	Tons	Value	Tons	Value
Inventory—July 1	2,928	$ 13,738.80	2,862	$ 13,258.62	3,895	, 18,618.10	6,909	$ 34,027.86
Purchases	40,562	112,583.59	39,329	108,177.42	39,142	124,820.71	43,639	149,257.88
Total	43,490	$126,322.39	42,191	$121,436.04	43,037	$143,438.81	50,548	$183,285.74
Inventory—June 30	2,862	$ 13,258.62	3,895	$ 18,618.10	6,909	$ 34,027.86	9,630	$ 46,613.16
Total consumption	40,628	$113,063.77	38,296	$102,817.94	36,137	$109,410.95	40,918	$136,672 58
Heat and Power								
Salaries		$ 25,290.00		$ 25,155.00		$ 25,890.52		$ 27,801.85
Labor		5,475.25		5,333.43		4,178.70		1,393.29
Repairs		537.06		118.35		32.35		15.90
Supplies		5,722.66		5,650.15		3,707.31		4,035.97
Total cost of plant operation		$150,088.74		$139,074.87		$143,219.81		$169,919 59
Heating plant sales								
Electricity		$ 10,321.20		$ 10,616.03		$ 11,183.23		$ 27,967 53
Cinders		324.41		581.58		445.54		400 77
Water		331.48		283.81		324.50		2,388.35
Subtotal		($ 10,977 09)		($ 11,481.42)		($11,953.27)		($ 30,756.65)
Heat, light, and water								
College Hospital		$ 2,506.35		$ 2,421.78		$ 2,400.63		$ 1,876 90
Residence Halls		20,920.58		22,367.17		22,637.03		27,632 71
Miscellaneous								$ 7,182.35
Total sales		$ 34,404.02		$ 36,270.37		$ 36,990.93		$ 67,448.61
Net cost of heat, light and power of educational plant		$115,684.72		$102,840.50		$106,228.88		$102,470.98

Exhibit O

COLLEGE TREASURER

Bank Reconciliations and Change Funds Summary—All Funds

Banks	Balances June 30, 1943 Per Banks	Deposits In Transit	Checks Afloat	Balance Treasurer's Books
Ames Trust and Savings Bank	$ 138,611.66	$ 2,289.96	$ 21,648.22	$ 119,253.40
Ames Trust and Savings Bank, Federal Agricultural Experiment Station	9,786.18		9,786.18	
Central National Bank & Trust Company, Federal Extension	299,332.23		48,937.32	250,394.91
College Savings Bank	239,682.55	79,567.16	48,696.26	270,553.45
Iowa-Des Moines National Bank and Trust Company	599,283.08		135,676.25	463,606.83
Merchants National Bank	76,607.28	58.84	1,454.07	75,212.05
Merchants National Bank, Morrill-Nelson, Bankhead-Jones	19,698.89		19,698.89	
Union-Story Trust Savings Bank	195,934.25	583,793.55	636,390.51	143,337.29
Union-Story Trust and Savings Bank, Book Store	33,231.78	7,118.68	14,719.72	25,630.74
Change Fund, College Savings Bank, Transfer	53,355.17	15,406.87	38,762.04	30,000.00
Subtotal, Bank Accounts in Main Office	($1,665,523.07)	($ 688,235.06)	($ 975,769.46)	($1,377,988.67)
Bank Account Detached				
College Savings Bank, Student Loans and Organizations	$ 70,187.27	$ 25,954.89	$ 21,961.26	$ 74,180.90
Subtotal	($1,735,710.34)	($ 714,189.95)	($ 997,730.72)	($1,452,169.57)
Deposits in Transit	$ 714,189.95			
Total of bank balances			$1,452,169.57	
Proof of Reconciliations	$2,449,900.29		$2,449,900.29	
Change Funds, Cashier and other offices				$ 7,433.93
Bank balances and cash				$1,459,603.50

(Continued on Next Page)

Exhibit O—Continued

Summary of Cash, as Follows:				
Current Funds, General	$1,217,663.02			
Current Funds, Restricted	64,387.62	$1,282,050.64		
Loan Funds, Regular	$ 32,711.76			
Loan Funds, Emergency	1,941.95	34,653.71		
Endowment and Non-expendable	$ 2,507.46			
Endowment, Land Grant 1862	19,868.15			
Endowment, Subject to special agreements	18.70	22,394.31		
Plant Funds	$ 81,028.92	81,028.92		
Ageney Funds, Alumni Hall Room Rent	$ -201.27			
Ageney Funds, Student Organizations	29,852.80			
Agency Funds, Alumni Trustees, Loan Funds	9,824.39	39,475.92		
Total		$1,459,603.50		

SUMMARY OF ENROLLMENT BY GRADES—1942-1943

Division	Graduate College Students			Collegiate Students			Non-Collegiate Students			Graduate, Collegiate, and Non-Collegiate Students			Engineering Extension (Off-Campus)	Short Courses	Grand Total
	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates			
Agriculture	98	111	170	987	494	1202	16	.....	16	1101	605	1388	.....	4139	5527
Engineering	32	26	44	2540	1201	2797	4225	617	4253	6797	1844	7094	3164	697	10955
Home Economics	50	168	197	1687	594	1898	.....	.....	.....	1737	762	2095	.....	1553	3648
Science	202	161	258	693	284	758	107	26	115	1002	471	1131	.....	.....	1131
Veterinary Medicine	7	7	11	247	187	249	.....	.....	.....	254	194	260	.....	.....	260
Total	389	473	680	6154	2760	6904	4348	643	4384	10891	3876	11968	3164	6389	21521
Duplicates (Agricultural Engineering)	4	5	7	78	35	87	.....	.....	.....	82	40	94	.....	.....	94
Net Total	385	468	673	6076	2725	6817	4348	643	4384	10809	3836	11874	3164	6389	21427

Exhibit A

FINANCES OF THE IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS

July 1, 1943, to June 30, 1944

H. C. GREGG, Secretary

BALANCE SHEET

ASSETS

I. Current Funds				
A. General				
Cash			$ 1,244,876.49	
Accounts Receivable—Active	$ 40,353.50			
Accounts Receivable—Suspense	95.66			
	40,449.16			
Less Reserve for Losses	40,449.16			
Appropriation due from State				
Special Repairs		$ 112,500.00		
Inventories				
Organized Activities		28,806.14		
Auxiliary Enterprises		159,010.02		
Prepaid Insurance		3,741.74		
Savings and Deposit Accounts		676.91		
Investments		702,800.00	$ 1,007,534.81	
B. Restricted				
Cash		609,656.37		
Temporary Investment		23,000.00		
Walls Fund Investment		12,843.92	645,500.29	$ 2,897,911.59
II. Loan Funds				
A. Regular student loans (Schedule C-1)				
Cash		$ 16,208.45		
Temporary Investment		36,540.00		
Notes Receivable		23,270.56	76,019.01	
B. Emergency Loans				
Cash		1,740.35		
Notes Receivable		749.00		
Temporary Investment		740.00	3,229.35	
C. Student War Loan				
Cash		3,221.00		
Notes Receivable		65,412.81	68,633.81	$ 147,882.17
III. Endowment and Other Non-Expendable Funds (Schedules F, F-1, F-2, F-3)				
A. Endowment Funds				
Cash reinvested		$ 26,755.11		
Contracts of Sale		69,000.00		
Savings accounts		2,000.00		
Investment securities				
Bond and notes (Land Grant)		184,200.00		
Bonds and notes (other)		41,434.21		
Stocks—(La Verne Noyes)		220,000.00		
Real Estate Mortgages (Land Grant)		234,526.00		
Real Estate Motrgages (La Verne Noyes, etc.)		23,470.00		
Real Estate Farms (Land Grant)		166,400.00		
Real Estate Farms				
(Hinds Agricultural Research Fund)		22,500.00	$ 990,285.32	
B. Funds subject to annuity and trust agreements				
Cash		$ 2,155.90		
Bonds and Notes		69,063.32		
Real Estate Mortgages		37,936.00		
Accounts Receivable due from Hinds Fund Section A of Endowment Funds		23,000.00	$ 132,155.22	$ 1,122,440.54

Exhibit A—Continued

IV. Plant Funds			
A. Unexpended			
Cash	$ 28,120.40		
Undrawn balance of state appropriation for Agricultural Engineering Building	3,698.55		
Accounts receivable due from Collegiate Press Inc.	18,223.57		
Investments—Bonds	56,776.00	$ 106,818.52	
B. Invested in Plant			
Educational Plant			
Land	$ 749,791.35		
Buildings	6,393,597.69		
Improvements other than buildings	1,730,185.00		
Equipment	3,177,705.32		
Auxiliary Enterprises Plant			
Buildings	2,482,332.28		
Equipment	459,858.57	$ 14,993,470.21	$15,100,288.73
V. Agency Funds			
Cash Alumni Hall Room Rent	$ 1,763.68		
Cash, Student Organizations	25,033.75		
Investments—(Schedule F)	44,966.00		
Savings accounts	1,346.15	$ 73,109.58	
Alumni Trust			
Cash	$ 6,866.80		
Notes Receivable	7,141.20		
Investments, bonds and notes	19,378.43	$ 33,386.43	$ 106,496.01
			$19,375,019.04

LIABILITIES

I. Current Funds			
A. General			
Accounts Payable—Auxiliary Enterprises	$ 7,580.21		
Accounts Payable—Organized Activities	1,546.82	$ 9,127.03	
Reserves			
Balance of State Funds	$ 301,026.91		
Balance of Organized Activities Agricultural Experiment Station	51,091.36		
Balance of Organized Activities—Regular	96,731.63		
Balance of Auxiliary Enterprises	526,596.79		
Balance of funds encumbered for incomplete orders, contracts and summer session expenditures	1,267,837.58	$ 2,243,284.27	
B. Restricted			
Reserves			
For loss on Student Loans	$ 1,097.38		
Balance of Gifts for special purposes	617,456.23		
Deposits	26,946.68	$ 645,500.29	$ 2,897,911.59
II. Loan Funds			
A. Regular student loans			
Balance of Regular student loans (Exhibit C)		$ 76,019.01	
B. Emergency student loans			
Balance of emergency students loan		3,229.35	
C. Student War Loan			
Balance of student war loan		68,633.81	$ 147,882.17
III. Endowment and Other Non-Expendable Funds			
A. Endowment Funds—(Exhibit F)			
Principal of funds with income designated for current use	$ 653,460.15		
Restricted purposes other than student aid	47,141.50		
Student aid	252,391.55		
Principal of funds temporarily functioning as endowment	7,164.62		
Reserve for shrinkage in value of endowment fund farms sold	20,127.50	$ 980,285.32	
B. Funds subject to annuity and trust agreement			
Principal designated for student aid		$ 142,155.22	$ 1,122,440.54
IV. Plant Funds			
A. Unexpended			
Balance of funds available	$ 16,191.64		
Undrawn balance due from the State of Iowa-Agricultural Engineering Building	3,698.55		
Gifts for Collegiate Press Building	18,223.57	$ 38,113.76	

Exhibit A—Continued

B. Invested in Plant			
Notes payable	$ 690,000.00		
Net Investment	14,303,470.21		
Reserves for land and building	68,704.76	$15,062,174.97	$15,160,288.73
V. Agency Funds			
Balance of Alumni Hall Room Rent	$ 1,763.68		
Balance in auditing fund	4,795.03		
Balance in student organizations fund	55,738.72		
Balance of allocated deposits	10,812.15	$ 73,109.58	
Alumni Trust			
Notes payable	$ 14,000.10		
Demand funds	5,399.25		
Fund balance	13,747.08		
Funds specially designated balance	240.00	$ 33,386.43	$ 106,496.01
			$19,375,019.04

EXHIBIT B
STATEMENT OF CURRENT INCOME AND EXPENDITURES BY FUND

	Total	Governmental Appropriations		Revolving Funds				
		State	Federal	General	Instructional Departments	Research and Extension	Auxiliary Enterprises	Restricted Gifts
Income								
1. Educational and General								
Student fees	$ 343,549.87			$ 343,549.87				
Government Appropriations	3,469,775.37	$2,530,000.00	$ 939,775.37					
Endowment	46,744.51		46,744.51					
Sales and Services of Educational Departments	330,793.25			255,188.22		$ 75,605.03		
Gifts from Private Sources	222,335.99							$ 222,335.99
Gift from U. S. Government for Special War Work	1,475,404.71							1,475,404.71
Other Sources	128,058.09			128,058.09				
Sales and Services of Organized Activities	397,976.60				$ 324,956.33	73,020.27		
Total	$6,414,638.39	$2,530,000.00	$ 986,519.88	$ 726,796.18	$ 324,956.33	$ 148,625.30		$1,697,740.70
II. Auxiliary Enterprises	$ 3,271,939.57						$3,271,939.57	
III. Restricted Endowment and Gifts for Non-Educational Purposes	28,988.74							$ 28,988.74
Total	$9,715,566.70	$2,530,000.00	$ 986,519.88	$ 726,796.18	$ 324,956.33	$ 148,625.30	$3,271,939.57	$1,726,729.44
Expenditures								
I. Educational and General								
General Administration and General Expense								
General Administrative Offices	$ 127,399.97	$ 98,503.52		$ 28,896.45				
General Expense	135,067.92	23,781.73	$ 7,685.35	103,600.84				
Resident Instruction	2,476,178.88	1,013,052.42	159,779.17	262,826.42				$1,040,520.87
Organized Research	728,715.97	415,192.42	154,854.64			$ 32,254.91		126,414.00
Extension	933,057.64	236,184.23	689,357.47			4,802.14		2,713.80
Library	115,197.65	58,469.35		56,728.30				
Operation & Maintenance of the Physical Plant	412,260.77	286,368.54		125,892.23				
Equipment	40,773.01			40,773.01				
Organized Activities	351,752.35				$ 287,619.08	64,133.27		
Total	$5,320,404.16	$2,131,552.21	$1,011,676.63	$ 618,717.25	$ 287,619.08	$ 101,190.32		$1,169,648.67

II. Auxiliary Enterprises	$2,994,835.10						$2,994,835.10	
III. Other non-educational expenses	20,576.06							20,576.06
Total Expenditures	$8,335,815.32	$2,131,552.21	$1,011,676.63	$ 618,717.25	$ 287,619.08	$ 101,190.32	$2,994,835.10	$1,190,224.73
Net income balance	$1,379,751.38	$ 398,447.79	*$ 25,156.75	$ 108,078.93	$ 37,337.25	$ 47,434.98	$ 277,104.47	$ 536,504.71
Balance June 30, 1943	$1,526,642.90	$ 188,526.91	$ 250,092.74	$ 453,561.26	$ 61,656.23	$ 69,184.19	$ 401,016.09	$ 102,605.48
Excess Income over Expenditures	1,379,751.38	398,447.79	* 25,156.75	108,078.93	37,337.25	47,434.98	277,104.47	536,504.71
Increase from Transfers and Adjustments	159,507.05	112,500.00		16,041.11	11,429.06	5,181.39	4,617.76	9,737.73
Decrease from Transfers and Adjustments	175,395.23			1,441.10	2,989.62	13,475.35	156,141.53	1,347.63
Balance June 30, 1944	$2,890,506.10	$ 699,474.70	$ 224,935.99	$ 576,240.20	$ 107,432.92	$ 108,325.21	$ 526,596.79	$ 647,500.29

*Excess of Expenditures over Receipts.

SCHEDULE B-1

STATEMENT OF CURRENT INCOME

I. Educational and General			
A. Student Fees			
General Fees (less refunds of $172.10)		$ 2,969.18	
Registration (less refunds of $8,501.56)		309,257.93	
Tuition (less refunds of $499.74)		31,168.76	
Short Courses		154.00	
Net			$ 343,549.87
B. Public Appropriations			
State Appropriations			
Salaries, maintenance and operations		$2,300,000.00	
Repairs, replacements and alterations		10,000.00	
Salary and wage increases		150,000.00	
Special research		70,000.00	
		($2,530,000.00)	
Federal Appropriations			
Instruction			
Morrill (1890) and Nelson (1907) Acts	$ 50,000.00		
Smith-Hughes Act (1917)	21,750.86		
Bankhead Jones Act (1935)	48,969.15		
	($ 120,720.01)		
Organized Research			
Hatch Act (1887)	$ 15,000.00		
Adams Act (1906)	15,000.00		
Purnell Act (1925)	60,000.00		
Bankhead-Jones Act (1935)	64,854.64		
	($ 154,854.64)		
Extension			
Smith-Lever Act (1914 and 1928)	$ 114,139.96		
Capper-Ketcham Act (1928)	32,664.80		
Bankhead-Jones Act (1935)	354,375.33		
Farm Labor Board	75,000.00		
Further Development	28,020.63		
Emergency War Food	60,000.00		
	($ 664,200.72)		
Subtotal		($ 939,775.37)	
Total			$3,469,775.37
C. Endowment Income			
Interest collected on farm mortgages		$ 17,160.64	
Rents collected on foreclosed farm		29,583.87	
Total			$ 46,744.51
D. Restricted Current Gifts			
Gifts for Special Department Research			
Division of Agriculture		$ 650.00	
Division of Home Economics		650.00	
Division of Science		27,049.98	
Subtotal		($ 28,349.98)	
Gifts for Organized Research and Extension			
Agricultural Experiment Station		106,541.26	
Engineering Experiment Station		84,229.79	
Agricultural Extension		814.96	
Engineering Extension		2,400.00	
Subtotal		($ 193,986.01)	
Total			$ 222,335.99

SCHEDULE B-1—Continued

E. Sales and Services of Educational Departments		
General Funds		
Administration		
Business Manager		102.00
Registrar		2,369.32
Student Loan		1,500.00
Subtotal	($	3,971.32)
Division of Agriculture		
Agronomy		
Soils		50.00
Animal Husbandry		
Beef and Cattle		14,584.07
Horse		1,358.70
Sheep		3,332.92
Swine		14,883.41
Dairy Husbandry		41,979.58
Poultry Husbandry		9,974.41
Forestry		40.50
Genetics		28.43
Horticulture		289.15
Floriculture		4,566.72
Pomology		3,521.28
Vegetable Crops		338.84
Vocational Education		66.04
Industrial Education		73.34
Subtotal	($	95,087.39)
Division of Engineering		
Aeronautical Engineering		2.00
Ceramic Engineering		900.00
Civil Engineering		4.40
Electrical Engineering		74.54
Mechanical Engineering		179.91
Subtotal	($	1,160.85)
Division of Home Economics		
Ames Day Care Center	$	1,067.95
Child Development		329.59
Foods and Nutrition		7.54
Home Management		17.50
Household Equipment		14.74
Physical Education for Women		817.53
Home Ecomonics Administration		434.00
Subtotal	($	2,688.85)
Division of Science		
Bacteriology		4.61
Botany		6.81
Physical Education for Men		776.25
Religious Education		62.11
Zoology		30.87
Subtotal	($	880.65)
Division of Veterinary Medicine		
Anatomy		.40
Obstetrics		1,664.68
Pathology		2,985.24
Subtotal	($	4,650.32)
Library—Office		1,742.19
Physical Plant Operations		
Inspection Service		6.00
Minor Repairs		541.17
Janitor Service Salary		36.40
Student Janitor Wages		1,694.40
Janitor Supplies		1.00
Heat Plant Supplies		394.40
Fuel Supply		133,644.20
Boiler and Machinery		6.75
Tunnels		224.60
Tunnels Supplies		1,123.00
Electric Plant		12.74*

SCHEDULE B-1—Continued

Gas Service	3,798.79	
Water Service	3,471.89	
Public Ground Maintenance	26.81	
Public Grounds Supplies	49.98	
Subtotal	($ 145,006.65)	
Organized Research		
Agriculture Experiment Station		
Director's Office	1,256.17	
Bulletin Office Publications	473.31	
Agriculture Engineering Section	6,216.01	
Farm Crops	7,283.70	
Soils Subsection	763.79	
Animal Chemistry Nutrition	521.81	
Animal Production	8,586.88	
Poultry Husbandry	4,999.17	
Bacteriology		
Botany and Plant Pathology	217.75	
Plant Chemistry	500.42	
Dairy Industry	10,242.38	
Entomology	116.92	
Genetics	317.50	
Foods and Nutrition	21.10	
Pomology	6,949.11	
Vegetable Crops	610.51	
Subtotal	($ 49,076.53)	
Engineering Experiment Station	1,377.23	
Veterinary Research	2,602.28	
Subtotal	($ 3,979.51)	
Extension		
Engineering Extension	9,575.05	
Agriculture Extension	12,973.94	
Subtotal	($ 22,548.99)	
F. Other Sources		
C. A. A. Pilot Training	86,309.75	
Cancelled Checks	90.74	
Alumni Service	445.26	
Express Service	2,174.50	
Interest on Treasurer's Balance	2,005.61	
Miscellaneous General	15,269.07	
Telegraph Service	1,491.32	
Telephone Service	14,880.99	
Toll Service	5,390.85	
Subtotal	($ 128,058.09)	
G. Sales and Services of Organized Activities Relating to Educational Departments		
Agricultural Engineering Farm	146.29	
Animal Husbandry Meat Laboratory	4,215.22	
Dairy Creamery	268,999.63	
Home Management Houses		
General		
Bevier House	1,148.00	
Coburn House	978.50	
Norton House	1,174.50	
Richards House	1,131.50	
Sloss House	1,083.00	
Institutional Management	9,990.13	
Agriculture Farm 450	7,196.14	
Hinds Agricultural Research	6,447.85	
Pasture Demonstration Farm	13,252.33	
Seed Laboratory Revolving	17,656.31	
Seed Trade Laboratory	1,713.01	
Swine Research	33,950.77	
Veterinary Clinics	28,893.42	
Subtotal	($ 397,976.60)	
Total		$ 856,827.94
H. Organized Acivities Relating to U. S. Government (War Department—Navy Department)		$1,475,404.71

SCHEDULE B-1—Continued

II.	Auxiliary Enterprises and Other Revolving Accounts		
	A. Hospital	59,685.11	
	B. Dormitory Operations	254,654.93	
	C. Storerooms and Service Departments		
	Agricultural Engineering Drafting Service	3,308.15	
	Agricultural Engineering General Service	1,822.50	
	Animal Husbandry Grain Storage	32,315.51	
	Bookstore	191,728.27	
	Central Stores	110,691.85	
	Chemistry Stores	55,779.13	
	College Farms	35,496.28	
	College Laundry	48,693.52	
	Dictaphone Service	424.66	
	Dairy Testing	3,266.64	
	Egg Grading	4,451.99	
	Instrument Shop	11,192.06	
	Memorial Union—Student Service	21,483.45	
	Photoservice	7,712.24	
	Printing	35,442.78	
	Printing Art	198.99	
	Statistical Service	4,171.89	
	Rental Properties	11,539.15	
	Testing Bureau	1,465.00	
	Typewriter Service	5,163.75	
	Vaccination School	2,205.10	
	Women's Dining Service	121,354.47	
	Subtotal	($ 709,907.38)	
	D. Other Revolving Accounts		
	Army Specialized Training	370,018.85	
	Automobile Revolving Fund	4,769.43	
	Catherine MacKay Auditorium	110.00	
	Emergency Labor Payroll	34,435.63	
	I. S. C. Journal of Science	515.50	
	I. S. C. Research Foundation	1,195.36	
	Key Fund	62.85	
	Military Book Fund	65.75	
	Naval Training Schools	1,734,238.85	
	Paid Book Collection	341.70	
	Piano Rent	520.60	
	President's Reserve	98,151.57	
	Salvage Material Revolving Fund	1,448.44	
	Science Dean's Revolving Fund	58.00	
	Teacher Placement	849.75	
	College Comm. Garden	858.77	
	Veterans Administration Service	51.10	
	Subtotal	($2,247,692.15)	
	Total		$3,271,939.57
III.	Other Non-Educational Income		
	From Investments	21,183.74	
	From Gifts	7,805.00	
	Subtotal		$ 28,988.74
	Total Gross Income		$9,715,566.70

SCHEDULE B-2

SUMMARY OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Schedule No.	Total	Salaries	Current Expense
I. Educational and General				
A. General administration and general expense				
General administrative offices	B-2-a	$ 127,399.97	$ 99,608.18	$ 27,791.79
General expense	B-2-a	135,067.92	48,153.93	86,913.99
Subtotal		($ 262,467.89	($ 147,762.11	($ 114,705.78
B. Instruction				
Division of Agriculture	B-2-b	$ 339,948.56	$ 218,521.93	$ 121,426.63
Division of Engineering	B-2-c	152,805.05	141,268.16	11,536.89
Division of Home Economics	B-2-d	229,712.27	199,442.24	30,270.03
Division of Science	B-2-e	510,273.45	424,211.90	86,061.55
Division of Veterinary Medicine	B-2-f	93,090.20	82,410.98	10,679.22
Graduate College	B-2-g	13,008.46	9,492.59	3,515.87
Junior College		9,981.94	7,489.16	2,492.78
Summer Session and Short Courses	B-2-h	103,710.43	100,308.56	3,401.87
Subtotal		($1,452,530.36)	($1,183,145.52)	($ 269,384.84)
C. Organized Research				
Agricultural Experiment Station		$ 531,625.17	$ 335,057.86	$ 196,567.31
Engineering Experiment Station	B-2-i	120,557.09	50,278.05	70,279.04
Industrial Science Research Institute		27,503.16	25,083.85	2,419.31
Statistical Research		9,328.60	7,847.00	1,481.60
Veterinary Research		39,701.95	24,416.50	15,285.45
Subtotal		$(728,715.97)	($ 442,683.26)	($ 286,032.71)
D. Extension				
Agricultural and Home Economics	B-2-k	$ 887,147.80	$ 646,057.13	$ 241,090.67
Engineering		45,909.84	29,286.50	16,623.34
Subtotal		($ 933,057.64	($ 675,343.63)	($ 257,714.01)
E. Library	B-2-j	$ 115,197.65	$ 58,469.35	$ 56,728.30
F. Operation and maintenance of the physical plant	B-2-m	412,260.77	98,937.21	313,323.56
G. Equipment		40,773.01		40,773.01
H. Organized activities relating to educational departments	B-2-n	351,752.35	28,016.91	323,735.44
I. Organized activities relating to U. S. Government (War Dept.)		$1,023,648.52	471,921.62	551,726.90
Total		$5,320,404.16	$3,106,279.61	$2,214,124.55
II. Auxiliary Enterprises				
A. Residence Halls	B-2-p	$ 120,910.11	$ 10,174.74	$ 110,735.37
B. Service Departments		2,431,086.40	522,353.87	1,908,732.53
C. Storerooms, printing	B-2-s	382,540.77	26,994.86	355,545.91
D. Student Hospital	B-2-t	60,297.82	34,640.04	25,657.78
Total		$2,994,835.10	$ 594,163.51	$2,400,671.59
III. Other non-Educational Expense		$ 20,576.06	$ 5,335.00	$ 15,241.06
Total		$8,335,815.32	$3,705,778.12	$4,630,037.20

SCHEDULE B-2-a
GENERAL ADMINISTRATIVE OFFICES AND GENERAL EXPENSE
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
GENERAL ADMINISTRATION OFFICES			
President's Office	$ 22,876.71	$ 21,492.13	$ 1,384.58
Accounting Office	19,557.30	13,750.59	5,806.71
Business Manager's Office	22,382.60	19,674.84	2,707.76
Office Manager's Office	182.89	.....	182.89
Purchasing Agent's Office	9,881.06	7,610.82	2,270.24
Registrar's Office	24,620.36	17,549.20	7,071.16
Student Loan Office	3,713.28	3,432.26	281.02
Student Personnel (Men and Women)	14,823.80	10,453.34	4,370.46
Treasurer's Office	9,361.97	5,645.00	3,716.97
Total	$ 127,399.97	$ 99,608.18	$ 27,791.79
GENERAL EXPENSE			
Alumni Service	$ 9,345.48	6,000.00	3,345.48
Bulletins and Announcements	22,546.16	11,081.08	11,465.08
Civil Aeronautics Authority	50,883.68	26,178.67	24,705.01
College Catalog	5,574.11	.....	5,574.11
Commencement and Convocation	973.08	.....	973.08
Diploma Fund	2,091.90	.....	2,091.90
Endowment Fund Farm	8,261.79	576.44	7,685.35
General Expense	15,570.72	2,127.74	13,442.98
Telephone Service	19,821.00	2,190.00	17,631.00
Total	$ 135,067.92	$ 48,153.93	$ 86,913.99

SCHEDULE B-2-b
DIVISION OF AGRICULTURE
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 15,668.09	$ 14,655.95	$ 1,012.14
Agricultural Engineering	17,182.01	15,783.67	1,398.34
Animal Husbandry			
Administration	32,798.31	31,897.77	900.54
Beef Cattle	19,017.96	.....	19,017.96
Dairy Husbandry	59,493.33	14,547.00	44,946.33
Horse	7,376.01	.....	7,376.01
Livestock	1,091.83	.....	1,091.83
Meat Laboratory	226.76	.....	226.76
Poultry Husbandry	19,015.58	8,341.77	10,673.81
Sheep	4,529.67	.....	4,529.67
Swine	10,913.80	.....	10,913.80
Dairy Industry	20,467.69	17,664.10	2,803.59
Farm Crops	13,173.10	12,309.00	864.10
Forestry	14,383.21	13,413.49	969.72
Genetics	9,823.97	8,653.75	1,170.22
Horticulture	20,366.60	18,189.00	2,177.60
Floriculture	4,255.59	.....	4,255.59
Pomology	1,193.21	.....	1,193.21
Vegetable Crops	207.22	.....	207.22
Landscape Architecture	8,677.83	7,788.89	888.94
Soils	11,560.53	10,090.19	1,470.34
Technical Journalism	12,959.65	11,959.41	1,000.24
Vocational Education	24,209.73	21,871.06	2,338.67
Agricultural Education	5,685.00	5,685.00	.....
Industrial Education	1,583.00	1,583.00	.....
Student Counselors	4,088.88	4,088.88	.....
Total	$ 339,948.56	$ 218,521.93	$ 121,426.63

SCHEDULE B-2-c

DIVISION OF ENGINEERING

STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 9,056.96	$ 7,961.94	$ 1,095.02
Aeronautics Engineering	2,903.96	2,450.79	453.17
Architectural Engineering	13,259.58	12,317.90	941.68
Ceramic Engineering	718.38	687.50	30.88
Chemical and Mining Engineering	20,340.49	19,073.55	1,266.94
Civil Engineering	13,500.99	12,448.46	1,052.53
Electrical Engineering	19,925.25	17,853.12	2,072.13
Engineering Drawing	8,745.52	7,826.57	918.95
General Engineering	14,844.87	14,136.41	708.46
Mechanical Engineering	34,054.78	31,835.39	2,219.39
Theortical and Applied Mechanics	13,685.08	12,907.34	777.74
Student Counselors	1,769.19	1,769.19	.....
Total	$ 152,805.05	$ 141,268.16	$ 11,536.89

SCHEDULE B-2-d

DIVISION OF HOME ECONOMICS

STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 13,598.45	$ 10,850.00	$ 2,748.45
Ames Day Care Center	3,620.16	2,820.00	800.16
Applied Art	28,702.23	27,319.96	1,382.27
Child Development	19,320.34	16,675.00	2,645.34
Foods and Nutrition	47,131.12	35,810.39	11,320.73
Home Economics Education	21,811.05	20,157.01	1,654.04
Home Management	10,365.08	8,899.98	1,465.10
Household Equipment	11,680.61	11,055.00	625.61
Institutional Management	13,502.50	13,502.50	.....
Physical Education for Women	25,016.42	18,650.00	6,366.42
Textiles and Clothing	24,331.32	23,069.41	1,261.91
Student Counselors	3,360.88	3,360.88	.....
Stenographic Service	7,272.11	7,272.11	.....
Total	$ 229,712.27	$ 199,442.24	$ 30,270.03

SCHEDULE B-2-e

DIVISION OF SCIENCE
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 5,352.25	$ 4,162.19	$ 1,190.06
Bacteriology	17,111.34	13,486.69	3,624.65
Bacteriology Gifts	52.16	.....	52.16
Botany	26,765.14	23,722.43	3,042.71
Botany Gift	1,323.02	.....	1,323.02
Chemistry	119,032.37	83,299.63	35,732.74
Chemistry Gift	9,241.36	4,664.22	4,577.14
Economics and Sociology	49,062.79	46,884.43	2,178.36
Economics and Sociology Gift	2,452.80	1,666.65	786.15
English and Speech	44,943.30	44,040.83	902.47
Geology	3,073.73	2,301.68	772.05
History and Government	18,138.50	17,028.44	1,110.06
Hygiene	3,442.20	3,442.20	.....
Mathematics	32,579.08	32,068.04	511.04
Military Science	9,850.86	9,448.33	402.53
Modern Languages	8,333.76	7,668.92	664.84
Music	14,223.93	13,350.65	873.28
Physical Education for Men	37,733.53	22,486.78	15,246.75
Physics	30,498.41	27,199.14	3,299.27
Psychology	14,507.79	13,450.60	1,057.19
Religious Education	5,569.12	4,800.00	769.12
Sunday Services	978.56	.....	978.56
Zoology and Entomology	45,595.55	40,422.86	5,172.69
Zoology and Entomology Gift	3,557.33	2,178.00	1,379.33
Student Counselors	2,266.68	2,266.68	.....
Stenographic Service	2,490.74	2,144.74	346.00
Writing Clinic	2,097.15	2,027.77	69.38
Total	$ 510,273.45	$ 424,211.90	$ 86,061.55

SCHEDULE B-2-f

DIVISION OF VETERINARY MEDICINE
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 5,438.01	$ 4,760.00	$ 678.01
Anatomy	15,082.58	12,717.52	2,365.06
Clinic	6,563.33	6,563.33	.....
Hygiene	11,160.14	10,249.93	910.21
Medicine	9,257.42	9,100.00	157.42
Obstetrics	5,055.10	3,074.97	1,980.13
Pathology	17,315.83	15,225.01	2,090.82
Physiology	10,821.72	9,766.66	1,055.06
Surgery	8,842.51	7,400.00	1,442.51
Stenographic Service	3,553.56	3,553.56	.....
Total	$ 93,090.20	$ 82,410.98	$ 10,679.22

SCHEDULE B-2-g

GRADUATE COLLEGE
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Administration	$ 7,485.52	$ 7,140.09	$ 345.43
Research and Fellowship Grants	2,862.19	2,352.50	509.69
Lectures and Conferences	1,160.75	.....	1,160.75
Learned Publications	1,500.00	.....	1,500.00
Total	$ 13,008.46	$ 9,492.59	$ 3,515.87

SCHEDULE B-2-h

SUMMER QUARTER AND SHORT COURSES
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Summer Quarter	$ 99,208.56	$ 99,208.56	.....
Short Courses	4,501.87	1,100.00	$ 3,401.87
Total	$ 103,710.43	$ 100,308.56	$ 3,401.87

SCHEDULE B-2-j

LIBRARY
STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expenses
Library Operation	$ 70,446.31	$ 58,469.35	$ 11,976.96
Books	21,288.61	.....	21,288.61
Periodicals	13,462 73	.....	13,462 73
Binding	10,000.00	.....	10,000.00
Total	$ 115,197.65	$ 58,469.35	$ 56,728.30

SCHEDULE

ORGANIZED

STATEMENT OF CURRENT EXPENDITURES

	Total	Fund Distribution	
		State	Restricted Sales
Agricultural Experiment Station			
Director's Office	$ 50,310.10	$ 41,477.45	$ 6,828.57
Special Construction	3,924.90	2,822.15	350.00
Vice Director's Office	8,534.31	8,534.31	
Bulletin Office	21,363.11	10,298.92	4,312.17
Agricultural Engineering	26,444.81	12,266.34	1,277.94
Agronomy			
Farm Crops	43,988.38	35,381.96	596.23
Soils	43,570.57	34,139.37	298.93
Animal Husbandry			
Animal Breeding	2,903.61	1,127.77	
Animal Chemistry and Nutrition	18,583.77	7,657.45	
Animal Husbandry	1,140.00	1,140.00	
Animal Production	17,267.66	5,642.99	7,624.67
Dairy Husbandry	9,393.08	4,278.14	
Meats	1,723.98	1,035.53	
Poultry Husbandry	41,056.31	15,296.70	
Bacteriology	7,101.45	2,193.46	
Botany and Plant Pathology	39,873.86	19,957.49	114.75
Chemistry			
Chemistry	480.00	480.00	
Plant Chemistry	17,400.19	4,963.04	124.42
Dairy Industry	26,093.55	9,466.27	3,013.87
Entomology and Economic Zoology	26,808.71	14,097.32	1,503.74
Forestry	1,267.78	1,267.78	
Genetics	15,901.60	4,595.74	
Home Economics			
Foods and Nutrition	13,226.55	4,001.38	898.49
Household Equipment			
Textiles and Clothing	2,315.96	1,610.66	705.30
Horticulture			
Floriculture	788.82	755.03	
Horticulture	595.38	595.38	
Pomology	23,068.37	14,509.37	3,390.69
Vegetable Crops	15,782.55	11,648.41	77.36
Rural Social Science			
Agricultural Economics	25,423.55	2,814.30	723.22
Consumption Economics	1,194.19	1,194.19	
Rural Education	3,556.06	3,358.15	197.91
Rural Social Science	10,633.47	10,100.15	
Rural Sociology	3,944.51	970.11	
Statistical Section	5,964.03	5,865.77	98.26
Subtotal	$ 531,625.17	$ 295,543.08	$ 32,136.52
Engineering Experiment Station	$ 120,557.09	$ 43,211.63	$ 22.39
Industrial Science Research Institute			
Bacteriology	4,901.20	4,901.20	
Botany	2,110.41	2,110.41	
Chemistry	14,308.49	14,308.49	
Economics	1,991.58	1,991.58	
General Education Council	500.00	500.00	
Mathematics	300.00	300.00	
Zoology	1,103.56	1,103.56	
Administration	2,287.92	2,287.92	
Subtotal	($ 27,503.16)	($ 27,503.16)	
Veterinary Research (Regular)	39,701.95	39,605.95	96.00
Statistical Research	9,328.60	9,328.60	
Total	$ 728,715.97	$ 415,192.42	$ 32,254.91

B-2-i-1

RESEARCH

DISTRIBUTED BY FUND AND BY OBJECT

Fund Distribution					Object Classification	
Adams	Hatch	Purnell	Bankhead-Jones	Restricted Trust Funds	Salaries	Other Expense
.....	.....	$ 60.00	$ 2,004.08	.....	$ 10,606.64	$ 39,703.46
.....	.....	.....	692.75	.....	.....	3,924.90
.....	.....	.....	.....	.....	6,432.55	2,101.76
.....	$ 6,752.02	.....	.....	.....	8,731.62	12,631.49
.....	6,621.64	500.00	.....	$ 5,778.89	16,789.28	9,655.53
.....	.....	1,724.98	1,055.50	5,229.71	24,555.64	19,432.74
$ 2,679.30	420.52	1,758.72	3,901.93	371.80	32,564.78	11,005.79
.....	.....	501.25	1,274.59	.....	2,380.34	523.27
1,300.00	.....	.....	9,356.00	270.32	14,043.50	4,540.27
.....	.....	.....	.....	.....	1,140.00	.....
.....	.....	400.00	3,600.00	.....	8,642.99	8,624.67
3,527.00	.....	.....	1,587.94	.....	7,755.00	1,638.08
.....	.....	.....	77.75	610.70	933.00	790.98
.....	.....	.....	11,285.50	14,474.11	26,990.38	14,065.93
220.00	.....	1,363.33	3,324.66	.....	5,907.99	1,193.46
.....	696.68	2,666.68	9,809.39	6,628.87	27,195.11	12,678.75
.....	.....	.....	.....	.....	480.00	.....
.....	.....	5,253.12	4,380.22	2,679.39	13,592.21	3,807.98
100.00	509.14	5,460.66	3,837.57	3,706.04	17,379.62	8,713.93
.....	.....	5,946.11	3,190.00	2,071.54	19,943.34	6,865.37
.....	.....	.....	.....	.....	675.00	592.78
3,081.70	.....	481.36	3,399.00	4,343.80	9,806.75	6,094.85
.....	.....	8,326.68	.....	.....	10,320.00	2,906.55
.....	.....	.....	.....	.....	1,530.50	785.46
.....	.....	.....	.....	33.79	348.00	440.82
.....	.....	.....	.....	.....	400.00	195.38
4,092.00	.....	240.00	.....	836.31	15,616.18	7,452.19
.....	.....	1,729.02	2,077.76	250.00	9,495.84	6,286.71
.....	.....	20,080.37	.....	1,805.66	21,106.34	4,317.21
.....	.....	.....	.....	.....	1,188.10	6.09
.....	.....	.....	.....	.....	3,081.45	474.61
.....	.....	533.32	.....	.....	9,433.79	1,199.68
.....	.....	2,974.40	.....	.....	3,652.73	291.78
.....	.....	.....	.....	.....	2,339.19	3,624.84
$15,000.00	$ 15,000.00	$ 60,000.00	$ 64,854.64	$ 49,090.93	$335,057.86	$196,567.31
$.....	$.....	$.....	$.....	$ 77,323.07	$ 50,278.05	$ 70,279.04
.....	.....	.....	.....	.....	4,385.02	516.18
.....	.....	.....	.....	.....	2,110.41	.....
.....	.....	.....	.....	.....	13,159.37	1,149.12
.....	.....	.....	.....	.....	1,856.13	135.45
.....	.....	.....	.....	.....	.....	500.00
.....	.....	.....	.....	.....	300.00	.....
.....	.....	.....	.....	.....	985.00	118.56
.....	.....	.....	.....	.....	2,287.92	.....
.....	.....	.....	.....	.....	($ 25,083.85)	($ 2,419.31)
.....	.....	.....	.....	.....	24,416.50	15,285.45
.....	.....	.....	.....	.....	7,847.00	1,481.60
$15,000.00	$ 15,000.00	$ 60,000.00	$ 64,854.64	$126,414.00	$442,683.26	$286,032.71

SCHEDULE

EXTEN

STATEMENT OF CURRENT EXPENDITURES

	Project Number	Fund Distribution		
		Total	State	Restricted Sales
Agricultural and Home Economics Extension				
Administration	1.1	$ 66,437.68	$ 40,325.17	.....
Printing and Distributional Publications	1.2	47,861.11	43,257.95	$ 4,603.16
Information Service	1.3	21,811.29	8,523.24	.....
Radio	1.4	20,876.97	20,876.97	.....
Drama	1.5	2,391.63	346.59	.....
Music	1.6	1,930.31	660.10	.....
County Agricultural Program	2.1	233,027.18	11,924.92	.....
County Home Economics Program	2.2	111,739.75	10,827.97	.....
County Youth Program	2.3	37,077.90	9,447.89	.....
Animal Husbandry	3.1	28,091.58	7,048.07	.....
Dairy Industry	3.2	7,035.84	1,445.99	139.89
Veterinary Medicine	3.3	2,104.50	255.60	.....
Agricultural Engineering	4.1	9,952.56	1,511.59	.....
Agronomy	4.2	15,760.87	1,943.95	.....
Botany and Plant Pathology	4.3	4,593.60	285.33	.....
Forestry	4.4	2,394.89	2,394.89	.....
Horticulture	4.5	10,687.89	3,443.72	.....
Seed Laboratory	4.6	10,975.55	10,975.55	.....
Zoology and Entomology	4.7	10,489.44	4,392.02	.....
Economics and Sociology	5.1	38,578.40	7,664.51	.....
Applied Arts	6.1	8,467.28	995.40	.....
Child Development	6.2	3,094.75	196.37	.....
Home Management	6.3	7,633.60	718.45	.....
Foods and Nutrition	7.1	12,090.45	1,757.13	.....
Textiles and Clothing	7.2	9,315.85	1,142.33	.....
Soils Conservation	8.1	2,570.18	371.82	.....
Federal Farm Labor	8.2	131,015.07	.....	.....
Federal War Food	8.4	29,141.68	.....	.....
Subtotal		$887,147.80	$192,733.52	$ 4,743.01
Engineering Extension		45,909.84	43,509.84	.....
Total		$933.057.64	$236,243.36	$ 4,743.01

B-2-K-1

SION

DISTRIBUTED BY FUND AND BY OBJECT

Fund Distribution						Object Classification	
Smith-Lever Bankhead Jones	Capper Ketcham	Federal Farm Labor	Federal War Food	Additional Cooperative	Restricted Trust Fund	Salaries	Other Expense
$ 26,112.51	.....	.....	.....	.....	.....	$ 37,504.15	$ 28,933.53
.....	.....	.....	.....	.....	.....	9,071.89	38,789.22
13,288.05	.....	.....	.....	.....	.....	13,476.61	9,334.68
.....	.....	.....	.....	.....	.....	11,070.95	9,896.02
2,045.04	.....	.....	.....	.....	.....	1,860.00	531.63
1,270.21	.....	.....	.....	.....	.....	1,396.68	533.63
204,024.81	.....	.....	.....	$ 17,077.45	.....	220,415.34	12,611.84
68,246.98	$ 32,664.80	.....	.....	.....	.....	103,616.19	8,123.56
16,686.83	.....	.....	.....	10,943.18	.....	27,157.43	9,920.47
21,043.51	.....	.....	.....	.....	.....	21,703.16	6,388.42
5,450.00	.....	.....	.....	.....	.....	5,450.00	1,585.84
1,848.90	.....	.....	.....	.....	.....	1,800.00	304.50
8,440.97	.....	.....	.....	.....	.....	8,220.00	1,732.56
13,503.12	.....	.....	.....	.....	$ 313.80	13,278.02	2,482.85
4,308.27	.....	.....	.....	.....	.....	4,269.18	324.42
.....	.....	.....	.....	.....	.....	1,733.75	661.14
7,244.17	.....	.....	.....	.....	.....	9,005.00	1,682.89
.....	.....	.....	.....	.....	.....	9,903.95	1,071.60
6,097.42	.....	.....	.....	.....	.....	8,430.77	2,058.67
30,913.89	.....	.....	.....	.....	.....	33,512.60	5,065.80
7,471.88	.....	.....	.....	.....	.....	6,646.36	1,820.92
2,898.38	.....	.....	.....	.....	.....	2,714.17	380.58
6,915.15	.....	.....	.....	.....	.....	6,441.09	1,192.51
10,333.32	.....	.....	.....	.....	.....	9,480.38	2,610.07
8,173.52	.....	.....	.....	.....	.....	7,410.00	1,905.85
2,198.36	.....	.....	.....	.....	.....	1,950.00	620.18
.....	.....	$131,015.07	.....	.....	.....	63,674.82	67,340.25
.....	.....	.....	$ 29,141.68	.....	.....	4,864.64	24,277.04
$468,515.29	$ 32,664.80	$131,015.07	$ 29,141.68	$ 28,020.63	$ 313.80	$646,057.13	$241,090.67
.....	.....	.....	.....	.....	2,400.00	29,286.50	16,623.34
$468,515.29	$ 32,664.80	$131,015.07	$ 29,141.68	$ 28,020.63	$ 2,713.80	$675,343.63	$257,714.01

Schedule B-2-m

OPERATION AND MAINTENANCE OF PHYSICAL PLANT

STATEMENT OF CURRENT EXPENDITURES DISTRIBUTED BY OBJECT

	Total	Salaries	Current Expense
Administration	$ 13,916.50	$ 12,500.14	$ 1,416.36
Plant Production			
Traffic, police, guards, nightwatchmen, etc.	7,200.20	7,135.20	65.00
Inspection service	40.00		40.00
College Fire Department	5,498.28		5,498.28
Subtotal	($ 26,654.98)	($ 19,635.34)	($ 7,019.64
Plant Operation			
Plant Operation—foreman	$ 4,730.11	$ 4,730.11	
Superintendent's Fund	7,668.13		$ 7,668.13
Building Operation			
Janitor Service	73,924.16	44,398.38	29,525.78
Heating and Plumbing Service	7,564.08		7,564.08
Electric Service:			
Electrician wages and supplies	6,280.68		6,280.68
Electric bulbs in buildings	2,333.18		2,333.18
Operation of Service System:			
Heating plant	35,534.49	29,003.31	6,531.18
Boiler and machinery repairs	3,798.20		3,798.20
Fuel supply	174,288.44		174,288.44
Tunnels	1,173.61		1,173.61
Sewage and water systems	3,621.95		3,621.95
Electric plant and distributing lines	1,128.24		1,128.24
Electric bulbs and globes (outside)	103.12		103.12
Gas service	3,886.79		3,886.79
Water service	2,987.66		2,987.66
Public Grounds Operation			
General	13,409.72	1,170.07	12,239.65
Maintenance of autos and trucks	1,178.09		1,178.09
Subtotal	($ 343,610,65)	($ 79,301.87)	($ 264,308.78)
Plant Maintenance:			
Building maintenance			
General repairs	$ 26,961.82		$ 26,961.82
Maintenance of Service System:			
Sewage Plant and Water Systems			
Electric plant and distributing lines			
Gas Mains and Meters	128.19		128.19
Maintenance of public grounds	1,762.24		1,762.24
Subtotal	($ 28,852.25)		($ 28,852.25)
Special Repairs:			
Buildings			
Repairs to buildings			
Improvements other than buildings			
Subtotal	($ 13,142.89)		($ 13,142.89)
Total	$ 412,260.77	$ 98,937.21	$ 313,323.56

SCHEDULE

ORGANIZED ACTIVITIES RELATING

STATEMENT OF CURRENT

	Agricultural Engineering Farm	Animal Husbandry Meat Lab.	Institutional Tea Room
Sales	$ 146.29	$4,215.22	$9,990.13
Cost of Goods Sold			
Inventory June 30, 1943		112.97	607.66
Purchases during Year		3,366.15	6,080.20
Salaries and Wages			
Freight, Express and Drayage		.89	8.62
Total Cost of Goods Sold		$3,480.01	$6,696.48
Deduct			
Inventory June 30, 1944		$ 100.07	455.82
Net Cost of Goods Sold		3,379.94	6,240.66
Gross Profit on Sales	$ 146.29	$ 835.28	3,749.47
Operating Expense:			
Salaries			
Wages		$ 252.21	$ 287.65
Rent			
Telephone and Telegraph			91.63
Office Expense		.60	17.58
Supplies	$ 23.00		689.16
Travel			
Freight, Express and Drayage			
Repairs			3.85
Interest			
Printing			139.26
Equipment Replacement			9.95
Unclassified			2.00
Total Operating Expense	$ 23.00	$ 252.81	1,241.08
Net Profit for 1943-44	$ 123 29	$ 582.47	$2,508.39
Plus Transfer from Other Funds		10.58	
		$ 593.05	

*Overdraft

B-2-n

TO EDUCATIONAL DEPARTMENTS
INCOME AND EXPENDITURES

Home Management Houses	Pasture Demonstration Farm	Hinds Research Farm Farm	Swine Research Farm	Veterinary Clinic	Dairy Creamery	Seed Laboratory	Student Laboratory Farm
$ 5,515.50	$ 13,252.33	$ 6,447.85	$ 33,950.77	$ 28,893.42	$268,999.63	$ 19,369.32	$ 7,196.14
.....	11,693.89	.....	.....	4,151.72	14,285.77	.....	.....
.....	2,070.80	.....	20,744.36	15,395.02	190,569.64	731.04	10,800.55
.....	.....	.....	.....	1,600.00	27,248.94	20,279.25	.....
.....	.....	.....	244.04	114.22	2,645.81	29.51	22.64
.....	$ 13,764.69	.....	$ 20,988.40	$ 21,260.96	$234,750.16	$ 21,039.80	$ 10,823.19
.....	11,643.05	.....	.....	3,739.72	10,902.48	.....	1,965.00
.....	2,121.64	.....	20,988.40	17,521.24	223,847.68	21,039.80	8,858.19
5,515.50	11,130.69	6,447.85	12,962.37	11,372.18	45,151.95	1,670.48*	1,662.05*
1,299.93	1,320.00	.....	2,216.88	5,980.24	.....	.....	940.00
299.28	454.46	259.19	1,072.00	2,152.36	.....	.....	473.00
.....	.....	.....	.....	.....	.....	.....	.....
420.00	10.09	3.40	68.00	561.38	229.85	122.36	3.00
.....	3.52	.....	19.53	76.60	1,831.94	235.90	1.47
1,784.33	907.17	125.27	3,445.16	1,182.45	4,378.45	468.17	568.69
.....	321.08	119.98	45.63	.....	21.96	54.76	27.12
.55	1.18	4.73	.....	.....	.....	.....	.....
67.55	213.88	.80	52.11	138.73	9.80	39.44	7.30
.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	65.31	21.44	155.87	4.28
344.44	6,800.31	.....	160.00	362.29	4,804.82	177.74	50.65
70.58	350.36	427.97	359.08	20.15	49.57	18.25	.....
4,286.66	10,382.05	941.34	7,438.39	10,539.51	11,347.83	1,272.49	2,075.51
$ 1,228.84	$ 748.64	$ 5,506.51	$ 5,523.98	$ 832.67	$33,804.12	$2,942.97*	$ 3,737.56*
		12.00	771.75*				
		$ 5,518.51	$ 4,752.23				

SCHEDULE

RESIDENCE

STATEMENT OF CURRENT

	Total	Barton Hall (86)	Birch Hall (132)
Income:			
From Operations	$254,654.93	$ 1,687.73	$ 505.75
Less Refunds and adjustments	977.30	.....	.....
Net Income	$253,677.63	1,687.73	505.75
Expenditures:			
Salaries	21,955.42	.....	.....
Wages	7,450.48	.....	47.06
Fuel, Light, and Water	21,810.44	.....	1.08
Other Supplies	7,659.69	177.91	82.91
Communication Service	1,907.03	.....	.....
Rental	40,906.80	.....	.....
Freight, Express, and Drayage	294.05	.....	.....
Printing	106.39	.....	.....
Repairs	72.75	.....	.....
Miscellaneous	1,366.38	58.39	134.56
Equipment Replacement	229.10	21.45	.....
Total	$103,758.53	$ 257.75	$ 265.61
Operating Balance	$149,919.10	1,429.98	240.14

Cash balance June 30, 1943	$ 12,686.17*	
Plus transfer from other funds	13,064.50	
Net balance for year	149,919.10	150,297.43
Deduct:		
Interest on notes payable	16,174.28	
Transferred to plant funds to apply on notes payable	127,100.00	143,274.28
Cash balance June 30, 1944		7,023 15

*Overdraft.

B-2-p

HALLS

INCOME AND EXPENDITURES

Elm Hall (134)	Freeman Hall (111)	Graduate House (9)	Hughes Hall (137)	International House (9)	Lincoln Way Cottage (18)	Lyon Hall (108)
$ 4,542.22	$ 1,639.95	$ 987.30	$ 2,352.18	$ 1,149.48	$.....	$ 92.47
165.00	71.00	.....	.....	9.60	.....	.....
4,377.22	1,568.95	987.30	2,352.18	1,139.88	.....	92.47
100.00	100.00	.....	.....	.....	.....	.....
338.26	158.16	22.42	.....	155.74	69.21	.....
849.91	734.08	200.42	.....	413.22	101.32	2.96
148.69	301.75	110.98	.....	492.21	39.35	528.01
112.34	74.12	48.00	.....	39.00	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	14.94	.27	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	3.00
121.59	58.65	.....	89.82	9.88	.....	52.17
21.45	.....	.....	.....	.....	.....	.....
$ 1,692.24	$ 1,426.76	$ 381.82	$ 89.82	$ 1,124.99	$ 210.15	$ 586.14
2,684.98	142.19	605.48	2,262.36	14.89	210.15*	493.67*

Schedule B-2-p

	Friley Hall (158)	Oak Hall (174)	Roberts Hall (139)
Income			
From Operations	$12,935.32	$12,140.73	$ 119.72
Less Refunds and adjustments	.....	119.50	60.00
Net Income	12,935.32	12,021.23	59.72
Expenditures:			
Salaries	.....	100.00	.....
Wages	.....	405.81	1.12
Fuel, Light, and Water	.....	1,386.33	13.36
Other Supplies	.....	184.02	8.58
Communication Service	.....	137.89	.....
Rental	.....	.....	.....
Freight, Express and Drayage	1.65	.....	.....
Printing	.....	.....	.....
Repairs	.....	1.50	.....
Miscellaneous	433.94	161.10	128.08
Equipment Replacement	15.55	.....	.....
Total	$ 451.14	$ 2,376.65	$ 151.14
Operating Balance	$12,484.18	$ 9,644.58	$ 91.42*

*Overdraft

—Continued

Welch Hall (149)	Atkinson Lodge	Ridgeway House (35)	Fraternity Dormitories	General
$ 444.09	$ 43.50	$ 3,846.25	$79,302.37	$132,865.87
.....	51.00	78.20	396.00	27.00
$ 444.09	$ 7.50*	$ 3,768.05	$78,906.37	132,838.87
.....	.....	975.00	10,442.00	10,238.42
.....	.....	101.19	2,774.67	3,376.84
3.09	29.19	783.41	17,289.87	2.20
12.79	10.02	340.00	4,011.89	1,210.58
.....	3.63	69.60	1,203.57	218.88
.....	75.00	.....	39,396.80	1,435.00
.....	.....	.....	251.65	25.54
.....	.....	.....	.....	106.39
.....	.....	.....	29.45	38.80
114.50	.....	.....	.....	3.70
.....	.....	.....	.....	170.65
$ 130.38	$ 117.84	$ 2,269.20	$75,399.90	16,827.00
$ 313.71	$ 125.34*	$ 1,498.85	$ 3,506.47	$116,011.87

SCHEDULE B-2-q

TENANT PROPERTIES
STATEMENT OF CURRENT INCOME AND EXPENDITURES

	Plot No.	Income	Total	Painting	Plumbing	Electrical	Repairs & Replacements	Insurance
Agricultural Engineering Farm (Langenbacker)		$ 275.00	$ 47.49		$ 4.59		$ 42.90	
Agronomy Cottage (Brown)	203	300.00	21.48		3.98		17.50	
Animal Husbandry Cottage (M) (Ellen Smith)	214B	360.00	91.96	$ 7.29	23.39		61.28	
Animal Husbandry Cottage (N) (J. T. Ahart)	214A	330.00	101.85		6.30		95.55	
Animal Husbandry Cottage (S) (F. F. Nagle)	211B	300.00	29.10	2.01	16.30		10.79	
Apiary Cottage (Errington)	211A	420.00	263.87		15.10		248.77	
Bookstore and Post Office	21	1,200.00	246.32		6.93	$ 2.16	41.23	$ 196.00
Dairy Cottage (West) (Moore)		201.65	849.45		56.52	2.75	790.18	
Duplex (Watson) (Fitzsimmons)	92	525.00	126.28		14.13	1.90	110.25	
Engineer's Cottage (S. C Edwards)	94	420.00	39.42	1.67	22.84		14.91	
Farm Boarding Club (Markt)	90	192.50	106.19		14.17	1.14	90.88	
Farm House (Curtiss)	55	360.00	199.22		44.52	11.49	143.21	
Four Apartment House*	95	1,620.00	446.88**	3.08	38.15	12.35	169.30	
Grounds Cottage (Hamilton)	93	360.00	163.51		5.96		157.55	
Herdsman's Cottage (G. Edwards)	61	300.00	13.49	1.50	5.30	1.90	4.79	
Horticulture Cottage (Schaefer)	36		14.54		3.32		11.22	
Horticulture Farm (N) (Miller)	251C	325.00	59.76		17.50		42.26	
Horticulture Farm (S) (Francis)	253A	300.00	20.65				20.65	
Kildee Cottage (Kildee)	104	600.00	304.93		28.86		276.07	
Marston Cottage (Marston)	5	600.00	106.55		26.23	20.57	59.75	
Osborn Cottage (Platt)	59		57.30		5.53	1.90	49.87	
Pope Cottage (Fowler)	107	575.00	942.82	17.57	27.58		897.67	
Poultry Cottage (Perry)	261C	300.00	54.43		5.11	1.49	47.83	
Swine Farm Cottage (Morrissey)		300.00	199.18		5.90		193.28	
Swine Farm Duplex (Richie & Davis)		600.00	81.21		24.10	.95	56.16	
Teamsters Cottage (Weaver)	91	265.00	70.82		6.38		64.44	
Templeton Cottage (Francis)		210.00	43.18				43.18	
Veterinary Cottage (Inglis)	272B	300.00	41.72		2.80		38.92	
C. C. C. Camp Sites			1,500.00					
Total		$11,539.15	$ 6,243.60	$ 33.12	$ 431.49	$ 58.60	$ 3,800.39	$ 196.00

* Tenants Warf, Lister, La Mar, Dougan
**Includes $224.00 Fuel Oil

SCHEDULE B-2-r

STOREROOMS, PRINTING, AND PHOTOSERVICE

BALANCE SHEETS

	Bookstore	Central Stores	Printing Service	Grain Elevator	Chemistry Stores	Photoservice
Cash balance	$ 36,759.44	$ 3,897.23	$ 14,994.50	$ 1,033.55	$ 26,808.51	$ 3,490.07
Accounts receivable	5,682.89	172.33	475.70	.....	77.80	85.66
Inventories	46,956.92	50,424.35	3,001.10	5,833.91	50,877.67	714.54
Other Assets:						
Investments	14,800.00	.....	.....	.....	.....	.....
Unexpired insurance	430.61	.....	.....	.....	.....	.....
Total Assets	$104,629.86	$ 54,493.91	$ 18,471.30	$ 6,867.46	$ 77,763.98	$ 4,290.27
Accounts payable	$ 4,739.80	$ 380.89	$ 324.91†	2,077.77	300.73	34.57
Net Worth on June 30, 1943	91,356.92	50,968.29	16,463.55	4,289.53	58,564.65	2,164.92
Plus:						
Net revenue for 1943–44	8,533.14	3,144.73	1,682.84	500.16	18,898.60	2,090.78
Less:						
Transfer to other funds	.....	.....	.....	.....	.....	.....
Net Worth on June 30, 1944	$ 99,890.06	$ 54,113.02	$ 18,146.39	$ 4,789.69	$ 77,463.16	$ 4,255.70
Total Liabilities and Net Worth	$104,629.86	$ 54,493.91	$ 18,471.30	$ 6,867.46	$ 77,763.98	$ 4,290.27

†Reserve for Employee Vacation $278.46 Accounts Payable †46.45.

SCHEDULE B-2-s

STOREROOMS, PRINTING, AND PHOTOSERVICE

OPERATING STATEMENT

	Bookstore	Central Stores	Printing Service	Grain Elevator	Chemistry Stores	Photoservice
Sales	$161,294.84	$110,555.86	$ 35,704.97	$ 32,315.51	$ 55,824.99	$ 7,753.19
Less Sales Returns	2,335.75				28.43	
Net Sales	158,959.09	110,555 86	35,704.97	32,315.51	55,796.56	7,753.19
Cost of Goods Sold:						
Beginning Inventory	48,110.88	57,910 70	2,840.88	6,909.58	52,797.91	969.18
Purchases	140,734.45	80,156.07	11,042.96	29,297.64	27,424.21	1,876.18
Direct Wages			12,511.58			309.75
Freight in on Merchandise		3,323.71			493.74	
Total	$188,845.33	$141,390.48	$ 26,395.42	$ 36,207.22	$ 80,715.86	$ 3,155.11
Less:						
Purchase Returns and Discounts	$ 9,071.60					
Final Inventory	46,956 92	50,424.35	3,001.10	5,833 91	50,877.67	714.54
Total	56,028.52					
Cost of Goods Sold	132,816.81	90,966.13	23,394 32	30,373.31	29,838.19	2,440.57
Gross Revenue	26,142.28	19,589.73	12,310.65	1,942.20	25,958.37	5,312.62
Operating Expenses:						
Salaries and Wages	14,195.13	14,868.08	6,805.00	1,271.34	2,251.02	2,944.17
Supplies	1,668.67	1,831.89	1,800.73	104.29	461.17	137.94
Rent	600.00					
Advertising	6.72					
Freight, Drayage, and Express	38.65		79.00	24.46		9.86
Insurance	434.93					
Telephone and Telegraph	173.38	135.40	94.90	4.15	53.97	44.50
Utilities	105.51	350.13	84 00			34.20
Sales Discount to College Departments						
Supplies Used from Stock	91.58					

Bank Exchange						
Postage		80.92	136.91			8.00
Repairs		22.26	131.57			29.22
Unclassified Items	160.92	8.07	19.74	37.80		13.95
Total Operating Expenses	$ 17,475.49	$ 17,296.75	9,151.85	1,442.04	2,766.16	3,221.84
Operating Revenue	8,666.79	2,292.98	3,158.80	500.16	23,192.21	2,090.78
Plus:						
Non-operating Income-Transfer from other funds		851.75				
		3,144.73				
Less:						
Non-operating Deductions						
Transferred to other funds					4,077.92	
Equipment Purchased	133.65		1,475.96		215.69	
Net Revenue for 1943–44	8,533.14	3,144.73	1,682.84	500.16	18,898.60	2,090.78

SCHEDULE B-2-t
STUDENT HOSPITAL
STATEMENT OF INCOME AND EXPENDITURES

Income

Balance Forward	$ 612.71
Drug Sales	1,986.49
Hospitalization	4,605.55
Operating room and laboratory	162.30
Professional services	3,152.50
Physiotherapy	78.00
Room rent	617.52
Special diet board	3,158.95
Special nurses' board, etc.	17.66
Supplies	99.37
Student fees	21,441.41
X-ray	2,518.67
A. S. T. P. Veterinary	21,846.69
Subtotal	$60,297.82

EXPENDITURES

Salaries	
Physicians	$17,312.41
Hygienist, pharmacist and technicians	4,714.60
Nurses	7,344.97
Clerks	2,200.34
Janitor	1,320.00
Cook and maid	1,158.39
Wages (extra clerical and miscellaneous)	3,707.83
Office expense	297.67
Food	7,259.82
Hospital supplies	1,946.90
Telephone and telegraph	422.45
X-ray supplies	724.89
Drugs	1,887.28
Heat, light, and power	1,566.32
Laundry	2,528.85
Travel	64.04
Freight, express, and drayage	34.25
Printing	127.47
Repairs and replacements	67.85
Miscellaneous	5,451.93
Total expenditures	$60,138.26
Net operating balance	$ 159.56
Equipment purchases (deduct)	159.56
Net excess of income over expenditures	$ 00

SCHEDULE B-3
RESTRICTED CURRENT FUNDS
STATEMENT OF OPERATION

	Cash Balance June 30, 1944	Additions During Year	Expenditures During Year	Balance End of Year
Gifts for Special Departmental Research				
Division of Agriculture				
WNAX Scholarship		$ 650.00	$ 112.50	$ 537.50
Division of Home Economics				
Foods and Nutrition				
Vacuum Process	$ 37.40			37.40
Home Economics Administration				
WNAX Scholarship		650.00	102.00	548.00
Division of Science				
Bacteriology				
American Bottlers of Carbonated Beverages	100.82		52.16	48.66
Wallace and Treman Co.	40.69			40.69
Botany				
Botany Department (May Gift)		2,000.00	1,323.02	676.98
National Academy of Science	13.02			13.02
Chemistry				
Aeration Processes		4,840.00	4,109.31	730.69
Ethyl Gas Corp.	109.59	750.00	779.73	79.86
General Mills Inc.	26.50			26.50
Parke-Davis & Co.	5,251.80	3,600.00	1,207.91	7,643.89
Parke-Davis & Abbott	119.73			119.73
Upjohn Co.		5,900.00	3,144.41	2,755.59
Economics and Sociology				
Rockefeller Foundation		3,000.00	2,452.80	547.20
Statistical Laboratory				
Federal Crops Insurance Corp.	1.73*	2,460.00		2,458.27
Zoology and Entomology				
American Academy of Arts and Science	98.47			98.47
Iowa State Conservation Commission	956.66	3,999.98	1,518.19	3,438.45
American Wild Life	1,553.20#	500.00	2,039.14	14.06
Science Administration				
Federal War Projects				
Project #333		33,422.98		33,422.98
#444	1,000.00*	176,870.94		175,870.94
#300	4,478.16*	4,358.13	10.35	130.38*
#555		166,940.18		166,940.18
#302			10,857.38	10,857.38*

(Continued on Next Page)

SCHEDULE B-3—Continued

	Cash Balance June 30, 1944	Additions During Year	Expenditures During Year	Balance End of Year
#666	1,200.00*	162,210.27		161,010.27
#700	9,556.78*	16,422.24	22,983.80	16,118.34*
#777		79,934.52		79,934.52
#800	13,483.47*	9,380.39	728.68*	3,374.40*
#850		365.54	36,029.74	35,664.20*
#888	4,904.84	360.00	5,637.46	372.62*
#900	20,695.06*	19,437.44	411.11	1,668.73*
#999	72,802.11	17,270.47		90,072.58
#1000	20,280.39*	16,719.00	1,417.24*	2,144.15*
#1050	20,302.29*	119,646.90	223,105.08	123,760.47*
#1200	265.68*	1,705.86	1,441.76	1.58*
#1400	95.84*	650,359.85	725,317.76	75,053.75*
Research Corporation (#35)	3,196.10			3,196.10
Subtotal	($ 2,148.47*)	($1,503,754.69)	($1,040,489.69)	($ 461,116.53)
Gifts for Organized Research				
Agricultural Experiment Station				
Agricultural Engineering				
Douglas Fir Plywood	$ 146.26		$ 146.26	
Farmers Nat. Co.		$ 1,000.00		$ 1,000.00
Iowa Mutual Tornado Ins. Co.	1,199.34	1,500.00	2,095.74	603.60
Pressure Treated Fence Post Co.	995.90		840.15	155.75
Republic Steel Corp.	3,509.16	2,000.00	2,508.84	3,000.32
Weyerhaueser Sales Corp.	248.12		187.90	60.22
Agronomy				
Soils				
American Potash Institute	1,514.21	1,000.00	208.21	2,306.00
Ruhm Phosphate & Chemical Company		2,000.00		2,000.00
Farm Crops				
Committee for Agricultural Development		1,350.00		1,350.00
Iowa Corn and Small Grain Growers	1,255.97	990.00	425.00	1,820.97
Iowa Agricultural Experiment Association	2,105.97	2,740.00	1,275.00	3,570.97
Iowa Agricultural Experiment Association (Corn Improvement)	5,426.35	4,614.46	1,561.37	8,479.44
Popcorn Breeding Gift	791.02	1,500.00	1,368.77	922.25
Quaker Oats Company	283.59			283.59
Soybean Hail Damage Gift		650.00	171.55	478.45
F. W. Woodruff & Sons	500.00		428.02	71.98
Animal Chemistry and Nutrition				
General Mills Inc.				
Vitamin "A"	1,178.47		270.32	908.15

General Mills Inc.				
Vitamin "E"	2.73			2.73
Animal Husbandry Meats				
Pure Carbonic Company		4,000.00	610.70	3,389.30
Botany and Plant Pathology				
American Cyanamid Corp.	532.60	450.00	466.61	515.99
American Seed Trade Association	13.50		13.50	
Botany Department Gift Fund (May)		13,000.00	2,087.57	10,912.43
Iowa State Cons. Comm. (Oakwilt)		3,000.00	1,763.20	1,236.80
North Iowa Agricultural Experiment Association	5,167.71	900.00	1,629.39	4,438.32°
Southeast Iowa Agricultural Experiment Association	582.76	775.00	663.20	694.56°
U. S. Rubber Co.	6.39		5.40	.99
Vaughn Seed Co.	83.50			83.50
Dairy Industry				
Chr. Hansen Laboratories	1,200.00		1,200.00	
Dairy Industry Commission	1,119.29	3,000.00	2,386.04	1,733.25
Iowa State Brand Creameries	48.94	540.00	120.00	468.94
Economics and Sociology				
Aetna Life Ins. Co.	179.20			179.20
American Farm Bureau Fed.	773.92			773.92
Consumers Cooperative Association	66.14			66.14
Emergency Comm. in Aid	.04			.04
Farm Business Association	1,298.12	1,200.00	153.15	2,344.97
Farmers Grain Dealers Assn.	784.88		784.88	
Farm Foundation	100.00		100.00	
Mengleberg Trust	8.09			8.09
Rockefeller Food Policy	3,625.51		608.75	3,016.76
Tennessee Valley Authority	17.44*	255.63	322.47	84.28*
Entomology and Economic Zoology				
American Wild Life Institute		500.00	846.34	346.34*
Iowa State Conservation Commission	1,997.45†	6,000.00	1,225.20	6,772.25
Foods and Nutrition				
General Mills Inc.	33.79			33.79
National Live Stock and Meat Board	$ 327.25			$ 327.25
Floriculture				
Society of American Florists	11.03			11.03
Genetics				
Pioneer Hibred Corn Company	372.01			372.01
Rockefeller Foundation	1,953.83	4,546.17	4,343.80	2,156.20
Horticulture				
Iowa Greenskeepers Association	125.05		33.79	91.26
Plant Chemistry				
American Maize Products Co.	1,606.25	2,005.00	1,511.12	2,100.13
Corn Industries Research Foundation	5,286.29	4,500.00	1,168.27	8,618.02
Sioux Honey Association		500.00		500.00
Swift & Company		17,500.00		17,500.00
Pomology				
Goodyear Tire & Rubber Company	184.20	675.00	836.31	22.89

SCHEDULE B-3—Continued

	Cash Balance June 30, 1944	Additions During Year	Expenditures During Year	Balance End of Year
Poultry				
Armour & Company	1,000.00		590.65	409.35
Armour Protein Fellowship		10,800.00	1,050.00	9,750.00
Army Dried Egg Gift	770.00*	700.00		70.00*
Heningson Bros.	4,142.00		1,380.99	2,761.01
National Egg Products		10,350.00	9,068.49	1,281.51
Poultry Products				
Revolving Fund	2,550.27		1,754.00	796.27
Standard Brands Inc.		2,000.00	629.98	1,370.02
Vegetable Crops				
Iowa Nebraska Canners Association	423.13		250.00	173.13
Subtotal	($ 53,972.79)	($ 106,541.26)	($ 49,090.93)	($ 111,423.12)
Engineering Experiment Station				
American Optometric Association	331.35		50.61	280.74
K. R. Brown	.34		.34	
E.S.M.W.T.	12,497.09	6,784.00	16,159.85	2,121.24
Curtiss-Wright Company	7,176.28*	76,445.79	58,099.92	11,169.59
Fibre Conduit Company	127.90			127.90
Highway Research Board	256.60		42.23	214.37
Lee-Lincoln Foundation	500.00			500.00
Mechanical Engineering Research	26.00			26.00
Public Roads Administration	5,888.95			5,888.95
Sigma Xi	214.00			214.00
Structural Clay Products	1,098.96	1,000.00	1,874.73	224.23
Utilities Research Committee	1,340.00		.84	1,339.16
Subtotal	($ 15,104.91)	($ 84,229.79)	($ 77,228.52)	($ 22,106.18)
Veterinary Research				
National Livestock and Meat Board	$ 221.87		$ 31.18	$ 190.69
Agricultural Extension				
T.V.A.	388.84	$ 814.96	313.80	890.00
Engineering Extension				
Rural Electrification Administration, Safety, and Job Training		2,400.00	2,400.00	
Subtotal	($ 15,715.62)	($ 87,444.75)	($ 79,973.50)	($ 23,186.87)
Non-Educational Purposes				
Annuities and Trust Agreements				
George W. Catt Fund	$ 1,150.00	$ 3,286.25	$ 6,485.00	$ 2,048 75*
George W. Catt Supplement	200.00	1,207.50	1,245.00	162 50
Maria M. Roberts Fund	523.05	397.30		920.35
Subtotal	($ 1,873.05)	($ 4,891.05)	($ 7,730.00)	($ 965.90*)

Prizes				
Group Investment	$ 30.27*	$ 430.45	$ 369.50	$ 30.68
W. G. Lane Award			200.00	200.00*
Gifts for Scholarship and Student Aid				
Agricultural Administration				
Pearlstine Agricultural Scholarship		100.00		100.00
Sears Roebuck Scholarship	1,276.20	300.00	514.00	1,062.20
Animal Husbandry				
American Royal Livestock	240.00			240.00
Iowa State Fair Board	100.00			100.00
George Gund	600.00	3,400.00	3,397.00	603.00
Charles E. Friley Student Aid	250.00	58.00		308.00
Iowa Farm Youth School	3,188.01*	4,000.00		811.99
Iowa State College Plane Fund		5.00		5.00
La Verne Noyes Scholarship	3,013.85	8,766.60	2,666.00	9,114.45
George I. Miller		21.23	21.23	
Marston Medal Award	123.42	64.20	94.55	93.07
Walls Fund	10,344.55‡	140.75	58.08	10,427.22‡
Subtotal	($ 12,729.74)	($ 17,286.23)	($ 7,320.36)	($ 22,695.61)
Student Loan Funds				
Frances A. Sheldon Fund	273.33	400.00	673.33	
Reserve for Lasses	855.64	246.74	5.00	1,097.38
Subtotal	($ 1,128.97)	($ 646.74)	($ 678.33)	($ 1,097.38)
Subtotal of all Gifts	($ 83,271.70)	($1,720,564.72)	($1,185,282.81)	($ 618,553.61)
Deposits Carried in Restricted Current Funds				
Home Management	$ 345.00	$ 400.00	40.00	$ 705.00
Residence Halls	7,325.00	17,645.00	17,350.00	7,620.00
Doctors Thesis Deposits	3,250.00	920.00	1,455.00	2,715.00
Military Uniforms	1,495.00	1,975.00	3,250.00	220.00
Miscellaneous Deposits—Temp.	6,173.93	410,671.27	401,158.52	15,686.68
Subtotal	($ 18,588.93)	($ 431,611.27)	($ 423,253.52)	($ 26,946.68)
Total Operations of Restricted Funds	$ 101,860.63	$2,152,175.99	$ 1,608,536.33	$ 645,500.29

#$1,000.00 transferred in.
†$1,000.00 transferred out.
*Overdraft.
°Includes investments N. Ia. Exp. Assoc. $4,093.75 S.E. Ia. Exp. Assoc. $681.25.
‡Cash balance $2,358.30—Investments $8,068.92.

EXHIBIT C
LOAN FUNDS
STATEMENT OF PRINCIPAL

	Date Established	Principal June 30, 1943		Additions (Interest)	Deductions	Principal June 30, 1944	
		Cash	Notes			Cash	Notes
Regular Loan Funds							
Bachelor Debating Society	1930	$ 2,006.80	$ 5,986.46	$ 81.26		$ 5,859.35†	$ 2,215.17
Mary D. Budge Memorial	1938	607.18	546.00	5.58**		276.60	871.00
Julia T. Colpitts	1937	250.35	1,632.00	48.43		560.78	1,370.00
Blair Converse Memorial	1939	430.28	1,278.00	69.86		864.14	914.00
Ida V. Deal Memorial	1941	500.00	1,000.00		$ 500.00‡		1,000.00
Gardner Memorial	1943	1,010.23		66.20‡		1,076.43	
Graduate	1943			1,221.24‡	217.55	319.19	684.50
Guthrie Memorial	1944			198.41‡		148.41	50.00
International Harvester Co.	1929	104.79*	1,481.00	39.70		503.91	912.00
Catherine Mac Kay	1921	3,970.08	4,853.50	65.26**		6,665.32†	2,093.00
Military	1934	366.36				366.36	
Morrison	1939	59.10	507.00	13.14		277.49	301.75
Mortenson	1940	636.94	399.00	60.96		695.90	401.00
Hattie M. Newens	1920	56.60	1,303.00	4.50		584.10	780.00
Quaker Oats Company	1929	316.89	1,150.00	1.95**		396.94	1,068.00
Maria M. Roberts	1940	1,989.25	3,408.50	85.79		3,595.54†	1,888.00
Ruggles Memorial	1944			255.00‡		255.00	
Frances A. Shelden Memorial	1924	10,052.73	1,777.00	565.17‡		11,881.90†	513.00
Julia M. Smith	1932	383.22	219.00	58.78		137.50	523.50
George Sokol	1936	469.75*	2,934.00	93.52		764.77	1,793.00
Gurdon S. Wattles	1912	8,950.67	12,910.64	246.88**		16,533.79†	5,080.64
Georgia White	1922	135.38*	1,875.00	57.41		985.03	812.00
Subtotal		(30,876.76)	(43,260.10)	(2,599.70)#	(717.55)	(52,748.45)	(23,270.56)
Alumni Loan Funds							
Alumni Trust	1929	14,929.89	9,900.20	605.02‡	1,441.55‡	18,947.36†	5,046.20
Miller Trust	1939	4,193.45	5,026.00	449.83‡	276.41‡	7,297.87†	2,095.00
Subtotal		(19,123.34)	(14,926.20)	(1,054.85)#	(1,717.96)	(26,245.23)	(7,141.20)
Emergency Loan Funds	1933	1,941.95	1,149.90	137.50#		2,480.35	749.00
Student War Loans	1942	15,455.60	57,575.00	16,615.54#	21,011.73‡	3,221.00	65,412.81
Total		67,397.05	116,911.20	20,407.59	23,447.24	84,695.03	96,573.57

EXHIBIT C—Continued

*Temporary Overdraft
#After Deducting:
1) Loss Provision:
Regular Loan Funds:
79.96; Alumni Trust, $19.03; Miller Trust, $8.93.
2) Office Expenses: Regular Loan Funds: $1,471.31; Miller Trust, $9.16; Alumni Trust, $19.53.
†Includes Investments:

Bonds	$ 3,740.00
MacKay	4,960.00
Roberts	2,740.00
Shelden	10,400.00
Wattles	14,700.00
Emergency	740.00
Alumni Trust	13,378.43
Miller Trust	6,000.00

**Disbursements Exceeded Income
‡Other changes in funds were as follows:

	Additions			Deductions		
	Gifts	Interest Or Fees	Borrowed	Interest Paid	Gifts	Borrowing Repaid
Deal	6.00	6.00	6.00		500.00	
Gardner	66.20					
Graduate	229.49	226.75	725.00	217.55		
Guthrie	198.41					
Ruggles	255.00					
Shelden	673.33	108.16**				
Student War Loans		251.24	16,364.30		1,242.25	19,769.48
Alumni Trust	202.55	378.89	23.58	200.73	415.82	825.00
Miller Trust		160.53	289.30	276.41		

SCHEDULE C-1
LOAN FUNDS
STATEMENT OF OPERATION

	Outstanding June 30, 1943	Granted 1943-1944	Paid 1943-1944	Outstanding June 30, 1944	Net Income
Regular Loan Funds					
Bachelor Debating Society	$ 5,986.46		$ 3,771.29	$ 2,215.17	$ 81.26
Mary D. Budge Memorial	546.00	375.00	50.00	871.00	5.58†
Julia T. Colpitts	1,632.00	523.00	785.00	1,370.00	48.43
Blair Converse Memorial	1,278.00	397.00	761.00	914.00	69.86
Ida V. Deal Memorial	1,000.00			1,000.00	
Gardner Memorial					
Graduate		2,716.50	2,032.00	684.50	49.20
Guthrie Memorial		50.00		50.00	
International Harvester Company	1,481.00	356.00	925.00	912.00	39.70
Catherine MacKay	4,853.50	370.00	3,130.50	2,093.00	65.26†
Military					
Morrison	507.00	370.00	575.25	301.75	13.14
Mortenson	399.00	506.00	504.00	401.00	60.96
Hattie M. Newens	1,303.00	400.00	923.00	780.00	4.50
Quaker Oats Comapny	1,150.00	333 00	415.00	1,068.00	1.95†
Maria M. Roberts	3,408.50	395.00	1,915.50	1,888.00	85.81
Ruggles Memotial					
Frances A. Shelden Memorial	1,777.00		1,264.00	513.00	108.16
Julia M. Smith	219.00	1,263.50	959.00	523.50	58.78
George Sokol	2,934.00		1,141.00	1,793.00	93.52
Gurdon S. Wattles	12,910.64	327.00	8,157.00	5,080.64	246.88†
Georgia White	1,875.00	509.00	1,572.00	812.00	57.41
Subtotal	(43,260.10)	(8,891.00)	(28,880.54)	(23,270.56)	(451.06)
Alumni Trust Funds					
Alumni Trust	9,900.20	1,680.00	6,534.00	5,046.20	251.62
Miller Trust	5,026.00	135.00	3,066.00	2,095.00	115.88
Subtotal	(14,926.20)	(1,815.00)	(9,600.00)	(7,141.20)	(367.50)
Emergency Loan Funds	1,149.90	4,173.25	4,574.15	749.00	137.50
Student War Loans	57,575.00	13,243.30	5,405.49	65,412.81	208.67
Total	$ 116,911.20	$ 28,122.55	$ 48,460.18	$ 96,573.57	$ 1,164.73

†Loss.

EXHIBIT

ORGANIZED ACTIVITIES RELATING

STATEMENT

	Cash Balance July 1, 1943	Cash Receipts	Interdepartmental Credits	Total Credits	Disbursements
Agricultural Engineering Farm	$ 7,974 46	$ 146.29	$.....	$ 146.29	$ 23.00
Animal Husbandry Meat Laboratory	519.33	3,957.98	257.24	4,215.22	3,619.85
Dairy Industry-Creamery	11,443.21†	248,945.38	20,054.25	268,999.63	231,812.22
Student Laboratory Farm	.....	6,438.89	757.25	7,196.14	12,898.70
Hinds Agricultural Research Fund	4,164.56	6,447.85	.....	6,447.85	941.34
Home Management Houses	2,813.06	5,515.50	.....	5,515.50	4,286.66
Institutional Tea Room	2,558.48	9,979.98	10 15	9,990.13	7,329.90
Pasture Demonstration Farms	3,082.54	13,252.33	.....	13,252.33	12,452.85
Seed Laboratory	6,123.35	19,369.32	.....	19,369.32	22,312.29
Swine Research Farm	18,132.62	30,141.67	3,809.10	33,950.77	28,426.79
Veterinary Clinics	18,185 41†	26,289.33	2,689.94	28,979 27	27,734.60
Total	$ 74,997.02	$370,484 52	$ 27,577 93	$398,062.45	$351,838.20

†Petty cash funds—Dairy Creamery $60.00; Veterinary Clinic $50.00.
‡Accounts Payable $167.52; Reserve for losses $16,204.01.
††Accounts Payable $28.15; Reserve for losses $2,164.30.
*Overdraft. °Transferred from other funds.

EXHIBIT

SALES AND SERVICES OF ORGANIZED

STATEMENT

	Cash Balance July 1, 1943	Cash Receipts	Interdepartmental Credits	Total Credits	Disbursements
Organized Research:					
Agricultural Experiment Station	$.....	$44,545.29	$ 4,531 24	$49,076.53	$32,136.52
Engineering Experiment Station	4,955.22	996.05	381.18	1,405.13	22.39
Veterinary Research Institute	536.71	2,602.28	.....	2,602.28	96.00
Subtotal	($ 5,491.93)	($48,143.62)	($ 4,912.42)	($53,083.94)	($32,254.91)
Extension Service:					
Agricultural Extension	$24,592.36	$12,969.10	$ 4.84	$12,973.94	$ 4,743.01
Engineering Extension	7,596.83	8,580.46	994.59	9,547.15	59.13
Subtotal	($32,189.19)	($21,549.56)	($ 999.43)	($22,521.09)	($ 4,802.14)
Total	$37,681.12	$69,693.18	$ 5,911.85	$75,605.03	$37,057.05

D-1

TO EDUCATIONAL DEPARTMENTS

OF ASSETS

Transfers to Other Funds	Cash Balance June 30, 1944	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
$.....	$ 8,097.75	$.....	$.....	$.....	$ 8,097.75	$.....	$ 8,097.75
10.58	1,125.28	.....	100.07	.....	1,225.35	5.73	1,219.62
.....	48,630.62†	16,204.01	10,902.48	.....	75,737.11	16,371.53‡	59,365.58
.....	5,702.56*	.....	1,965.00	.....	3,737.56*	184.45	3,922.01*
12.00	9,683.07	.....	.....	.....	9,683.07	62.60	9,620.47
.....	4,041.90	.....	.....	91.57	4,133.47	3.12	4,130.35
.....	5,218.71	.....	455.82	.....	5,674.53	75.84	5,598.69
.....	3,882.02	.....	11,643.05	.....	15,525.07	47.90	15,477.17
.....	3,180.38	.....	.....	.....	3,180.38	13.95	3,166.43
-771.75	22,884.85	.....	.....	.....	22,884.85	57.56	22,827.29
.....	19,430.08†	2,164.30	3,739.72	.....	25,334.10	3,092.45††	22,241.65
$ -749.17	$120,472.10	$ 18,368.31	$ 28,806.14	$ 91.57	$167,738.12	$ 19,915.13	$147,822.99

D-2

RESEARCH AND EXTENSION

OF ASSETS

Transfers to Other Funds	Cash Balance June 30, 1944	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
$-8,293.96	$ 8,646.05	$ 630.97	.....	.....	$ 9,277.02	$ 630.97	$ 8,646.05
.....	6,337.96	20.00	.....	.....	6,357.96	20.00	6,337.96
.....	3,042.99	.....	.....	.....	3,042.99	.....	3,042.99
($-8,293.96)	($18,027.00)	($ 650.97)	.....	.....	($18,677.97)	($ 650.97)	($18,027.00)
$.....	$32,823.29	$ 9,298.68	.....	.....	$42,121.97	$ 9,298.68	$32,823.29
.....	17,084.85	790.62	.....	.....	17,875.47	790.62	17,084.85
.....	($49,908.14)	($10,089.30)	.....	.....	($59,997.44)	($10,089.30)	($49,908.14)
$-8,293.96	$67,935.14	$10,740.27	.....	.....	$78,675.41	$10,740.27	$67,935.14

EXHIBIT
AUXILIARY ENTERPRISES AND STATEMENT

	Cash Balance July 1, 1943	Cash Receipts	Interdepartmental Credits	Total Credits	Disbursements
A. Hospital	$ 612.71	$ 57,346.31	$ 2,338.80	$ 59,685.11	$ 60,297.82
B. Residence Halls	$ 12,686.17*	$ 181,190.88	$ 73,464.05	$ 254,654.93	$ 248,010.11
C. Storerooms and Service Departments:					
Agr. Engr. Drafting Service	$ 4,782.04	$ 586.41	$ 2,721.74	$ 3,308.15	$ 3,108.97
Agr. Engr. General Service	637.26	148.85	1,673.65	1,822.50	1,359.01
Animal Husbandry Grain Storage	1,944.19*	176.40	32,139.11	32,315.51	29,337.77
Central Stores	6,020.52*	7,312.04	103,379.81	110,691.85	101,625.85
Central Stores Drayage	851.75				
Chemistry Storeroom	5,734.80	2,295.16	53,483.97	55,779.13	30,627.50
College Bookstore	26,630.74††	158,417.29	33,310.98	191,728.27	181,599.57
College Community Gardens		540.00	318.77	858.77	276.87
College Instrument Shop	2,536.20*	2,998.61	8,193.45	11,192.06	11,994.24
Laundry	15,094.78	18,687.18	30,006.34	48,693.52	39,485.26
Dictaphone Service	7.36*	14 72	409.94	424.66	391.20
Memorial Union Student Service	9,634.91	21,483.45		21,483.45	30,000.00
Photoservice	1,151.03	2,092.57	5,619.67	7,712.24	5,373.20
Printing	13,329.61	8,318.04	27,323.73	35,641.77	33,976.88
Statistical Service	2,655.58	477.43	3,694.46	4,171.89	3,728.47
Tenant Properties	12,291.49	10,939.15	600.00	11,539.15	6,243.60
Typewriter Service	6,620.90	49.36	5,114.39	5,163.75	1,158.23
Subtotal	($ 88,906.62)	($ 234,536.66)	($ 307,990.01)	($ 542,526.67)	($ 480,286.62)
D. Other Revolving Accounts:					
Auto Replacement Fund	$ 1,563.45	$ 574.20	$ 4,195.23	$ 4,769.43	$ 7,140.30
Commutation of Uniforms	267.16				
Contingent Fund					26.35
Dairy Testing	3,162.16	2,943.09	323.55	3,266.64	2,263.24
Ind. Science Publications	2,067.65	58.00		58.00	
Egg Grading	747.43	4,451.99		4,451.99	4,698.74
Journal of Science	3,995.84	320.50	195.00	515.50	259.25
Key Fund	16.43	50.00	12.85	62.85	38.31
Mac Kay Auditorium	240.32	110.00		110.00	114.67
Military Book Fund	1,847.17	65.75		65.75	34.75
Paid Book Collections	453.77	341.70		341.70	285.53
Piano Rental	458.39	520.60		520.60	217.05
Salvage Material Revolving	581.07	562.19	886.25	1,448.44	360.92
Teacher Placement Committee	974.61	849.75		849.75	346.42
Testing Bureau	339.16	741.00	724.00	1,465.00	1,246.01
President's Reserve	52,977.80		98,151.57	98,151.57	19,790.28
AST Veterinary	1,040.32*	370,018.85		370,018.85	369,891.66
College Farm	4,229.99*	3,760.77	31,735.51	35,496.28	23,877.85
Veterinary Administration Service		51.10		51.10	315.37
Vaccination Schools	3,579.29	2,205.10		2,205.10	3,216.76
Naval Training Schools	62,003.36	977,967.61	91,200.00	1,069,167.61	1,049,918.73
Naval Training V5		13,610.00		13,610.00	16,372.56
Naval Training V12	49.72*	651,461.24		651,461.24	705,449.20
Research Foundation	1,548,39	1,195.36		1,195.36	1,120.37
Emergency Labor Payroll	4,301.53	6,274.86	28,160.77	34,435.63	36,465.37
Seed Lab. Trade Service					37.95
Women's Dining Service		121,354.47		121,354.47	89,852.91
Subtotal	($ 135,804.95)	($2,159,488.13)	($ 255,584.73)	($2,415,072.86)	($2,333,340.55)
Total	$ 212,638.11	$2,632,561.98	$ 639,377.59	$3,271,939.57	$3,121,935.10

*Overdraft.
†Transfers from other funds.
‡Prepaid insurance $782.25—Investments $14,800.00.
°Includes accounts payable—Bookstore $4,739.80—A. H. Grain Storage $2,077.77—Central Stores $380.89—Chem. Stores $300.73—Photoservice $34.57.
°°Accounts payable $46.45—Reserve for employees vacations $278.46.
††Includes petty cash Bookstore $1,000.00.
‡‡Postal Deposit—Printing Department $150.00.

E
OTHER REVOLVING ACCOUNTS OF ASSETS

Transfers to Other Funds	Cash Balance June 30, 1944	Accounts Receivable	Inventory	Deferred Expense	Total	Reserve for Expense or Loss	Net Balance
		$ 654.98			$ 654.98	$ 654.98	
$13,064.50†	$ 7,013.15			$ 2,395.66	$ 9,418.81		$ 9,418.81
	$ 4,981.22	$ 211.70			$ 5,192.92	$ 211.70	$ 4,981.22
	1,100.75	4.40			1,105.15	4.40	1,100.75
	1,033.55		$ 5,833.91		6,867.46	2,077.77°	4,789.69
$ 851.75†	3,897.23	172.33	50,424.35		54,493.91	553.22°	53,940.69
851.75							
4,077.92	26,808.51	77.80	50,877.67		77,763.98	378.53°	77,385.45
	36,759.44	5,682.89	46,956.92	15,582.25‡	104,981.50	10,422.69°	94,558.81
	581.90				581.90		581.90
	3,338.38*	38.22			3,300.16*	38.22	3,338.38*
	24,303.04	17.01	1,201.53		25,521.58	17.01	25,504.57
	26.10				26.10		26.10
	1,118.36				1,118.36		1,118.36
	3,490.07	85.66	714.54		4,290.27	120.23°	4,170.04
	14,994.50††	475.70	3,001.10		18,471.30	800.61°°	17,670.69
	3,099.00	47.99			3,146.99	47.99	3,099.00
	17,587.04	1,077.25		472.26	19,136.55	1,077.25	18,059.30
	10,626.42				10,626.42		10,626.42
($ 4,077.92)	($147,068.75)	($ 7,890.95)	($159,010.02)	($16,054.51)	($330,024.23)	($15,749.62)	($314,274.61)
	$ 807.42*				$ 807.42*		$ 807.42*
$ 109.55†	376.71				376.71		376.71
	26.35*				26.35*		26.35*
	4,165.56	$ 354.02			4,519.58	$ 354.02	4,165.56
	2,125.65				2,125.65		2,125.65
	500.68				500.68		500.68
	4,252.09				4,252.09		4,252.09
	40.97				40.97		40.97
	235.65	5.00			240.65	5.00	235.65
	1,878.17				1,878.17		1,878.17
	509.94				509.94		509.94
	761.94				761.94		761.94
	1,668.59	11.50			1,680.09	11.50	1,668.59
	1,477.94				1,477.94		1,477.94
	558.15				558.15		558.15
	131,339.09				131,339.09		131,339.09
	913.13*				913.13*		913.13*
	7,388.44	12.15			7,400.59	12.15	7,388.44
	264.27*				264.27*		264.27*
	2,567.63				2,567.63		2,567.63
4,078.51	77,173.73				77,173.73		77,173.73
	2,762.56*				2,762.56*		2,762.56*
118.93	54,156.61*				54,156.61*		54,156.61*
	1,623.38				1,623.38		1,623.38
2,454.00†	4,725.79				4,725.79		4,725.79
	37.95*				37.95*		37.95*
13,000.00	18,501.56				18,501.56		18,501.56
($14,633.89)	($202,903.37)	($ 382.67)			($203,286.04)	($ 382.67)	($202,903.37)
$ 5,647.31	$356,995.27	$ 8,928.60	$159,010.02	$18,450.17	$543,384.06	$16,787.27	$526,596.79

EXHIBIT F
ENDOWMENT AND OTHER NON-EXPENDABLE FUNDS
STATEMENT OF PRINCIPAL

	Balance June 30, 1943	Additions or Deductions	Balance June 30, 1944	Distribution or Investments		
				Cash	Bonds	Other
For Educational Purposes						
United States Land Grant (1862)	$ 546,942.76		$ 546,942.76			
College Endowment earnings and other additions	99,302.89	$ 214.50	99,517.39	$ 17,461.65	$ 184,200.00	$ 451,798.50*
College Endowment—John Clay Gift	7,000.00		7,000.00			
Subtotal	($ 653,245.65)	($ 214.50)	($ 653,460.15)	($ 17,461.65)	($ 184,200.00)	$(451,798.50)
For Research						
Hinds Agricultural Research Fund	($ 24,125.00)		($ 24,125.00)			($ 24,125.00)‡
For Student Aid						
Group Investment for following:						
Klopp Horticultural Fund	$ 425.00	$ -20.00	$ 405.00			
Pack Forestry Fund	2,243.70	105.40	2,349.10			
Rausch Home Economics Fund	533.61	-15.00	518.61	$ 44.71	$ 200.00	$ 5,000.00†
Walker Clean and Pure Milk Fund	1,111.55	2.20	1,113.75			
Zimmerman Horticultural Fund	843.60	14.65	858.25			
Anson Marston Metal Award Fund	2,000.00		2,000.00	20.00	1,000.00	980.00†
LaVerne Noyes Foundation	235,146.84		235,146.84	1,026.84	10,000.00	224,120.00#
Maria M. Roberts Scholarship Fund	10,000.00		10,000.00	180.00	6,300.00	3,520.00†
Frances A. Shelden Student Loan Fund	10,000.00		10,000.00	150.00		9,850.00†
Subtotal	($ 262,304.30)	($ 87.25)	($ 262,391.55)	($ 1,421.55)	($ 17,500.00)	($ 243,470.00)
For Undersignated Purposes						
Stanton Estate Fund	($ 21,842.75)	($ 376.25)	($ 22,219.00)	($ 5,752.29)	($ 16,466.71)	
Temporary Functioning as Endowment						
Contingency Fund	($ 5,160.98)	($ 3.64)	($ 5,164.62)	($ 2,119.62)	($ 3,045.00)	
Annuities and Trust Agreements						
George W. Catt Scholarship Fund	$ 100,000.00		$ 100,000.00	$ 2,030.70	$ 37,183.30	$ 60,786.00°
George W. Catt Scholarship Fund, Supplementary	22,521.51		22,521.51			22,521.51**
George I. Miller Student Loan Fund	10,058.55	-424.84a	9,633.71	125.20		9,508.51††
Subtotal	($132,580.06)	($ -424.84)	($132,155.22)	($ 2,155.90)	($ 37,183.30)	($ 92,816.02)
Total Endowment and Other Non-Expendable Funds	$1,099,258.74	$ 256.80	$1,099,515.54	$ 28,911.01	$ 258,395.01	$ 812,209.52

*Farm mortgages $234,526.00. Farm land obtained by foreclosure $166,400.00. Savings account $1,800.00. Land sold on contracts $69,000.00. Deposit in escrow $200.00. Deduct reserve for variation in value of farms owned $20,127.50.

†Farm Mortgages.

‡Land $22,500.00 Note receivable $1,625.00.

#Farm Mortgage $4,420.00. Stock Acr Motor Corporation $220,000.00.

°Farm Mortgages $37,786.00. Advance to Plant Funds $23,000.00.

**Corporation Stocks.

††Farm Mortgage $150.00. Notes receivable $9,358.51.

a Loss on sale C. E. Young property $392.69. Canadian discount on Jensen payment $32.00.

SCHEDULE F—Continued
INVESTMENT SUMMARY

	Mortgages	Bonds	Land	Endowment Cash	Other	Total
Current Funds						
General		$ 514,800.00				$ 514,800.00
Restricted		39,065.92			$ 4,775.00#	43,840.92
Subtotal		($ 553,865.92)			($ 4,775.00)	($ 558,640.92)
Endowment Funds						
Land Grant and Additions	$ 303,526.00	$ 184,200.00	$ 146,272.50°	$ 17,461.65	$ 2,000.00†	$ 653,460.15
Other Endowments	61,406.00	74,195.01	22,500.00	11,449.36	276,505.02‡	446,055.39
Subtotal	($ 364,932.00)	($ 258,395.01)	($ 168,772.50)	($ 28,911.01)	($ 278,505.02)	($1,099,515.54)
Student Loan Funds		$ 43,280.00				$ 43,280.00
Plant Funds		244,776.00			$ 526.91	245,302.91
Agency Funds						
Student Organizations		35,500.00‡‡			1,346.15r	36,846.15
Alumni Trust Loan Fund		8,000.00			5,445.65††	13,445.65
Subtotal		($ 43,500.00)			($ 6,791.80)	($ 50,291.80)
Total	$ 364,932.00	$1,143,816.93	$ 168,772.50	$ 28,911.01	$ 290,598.73	$1,997,031.17

*For details of Mortgages ,Bonds, and Lands see Schedules F1, F2, and F3.
†Savings account $1,800.00. Deposit in escrow $200.00.
‡Consists of the following:

Stock,Aer Motor Corporation 200 Shares	$220,000.00	Donated by LaVerne Noyes.
Stocks, Supplemental, George W. Catt Scholarship Fund, See F2	22,521.51	Donated by Carrie Chapman Catt
Notes receivable	10,983.51	
Advance by George W. Catt Fund to Plant Funds (Allen Farm)	23,000.00	
	$276,505.02	

°A reserve for variation of land values is deducted in amount of $20,127.50.
#Note receivable.
††In addition U. S. Savings bonds in amount of $9,899.75 are held for various organizations.
‡‡Savings account, Alumni Trust Loan Fund.
rSavings account for various organizations

SCHEDULE
FARM MORTGAGE
ENDOWMENT

	Loan No.	Date Due	Interest Rate	Balance June 30, 1943
Land Grant and General				
Oliver Moe	924	1-1-45	4	$ 3,760.00
Carl Storjohann	1085	1-1-46	4	1,440.00
Mabel G. Benjamin	1150	1-1-50	4	9,800.00
Albert F. Klink	1153	.....	4	8,000.00
W. E. Bordner	1161	1-1-46	4	3,440.00
F. Mabel Stubbs	1173	1-1-46	3¾	15,360.00
Fannie Bonk	1174	1-1-48	4	7,000.00
Harlow Rockhill	1175	1-1-48	4	5,000.00
F. Mabel Stubbs	1183	1-1-49	3¾	3,680.00
James A. King	1191	1-1-45	4	4,700.00
Claus Peters	1192	1-1-46	4	4,800.00
Klass Klinkenberg	1196	1-1-47	4	8,820.00
Sophia J. Edmundson	1205	.....	4	200.00
Emma Knudson	1209	1-1-48	4	4,000.00
Fannie Bonk	1214	1-1-45	4	3,760.00
Nettie Oelmann	1215	1-1-46	3¾	8,640.00
Marilla Harper	1222	1-1-48	4	700.00
Harry E. White	1225	3/1/45	4	5,000.00
W. S. Messenger and Alice P. Moore	1226	1-1-46	4	2,075.00
Victor Felter	1230	1-1-46	3¾	2,840.00
I. H. Laverty	1234	1-1-47	3¾	2,540.00
Wilson H. Hadley	1239	3-1-48	4	5,000.00
Albert A. Petersen and F. O. Schmidt	1243	3/1/48	3¾	4,800.00
Ruth Lindley	1245	2-1-49	4	4,140.00
John L. Gillespie	1246	1-1-49	3¾	10,600.00
Marlie Lobaugh	1249	8-1-49	4	1,880.00
Loren Long	1251	9-1-49	4	7,520.00
Loren Long	1252	9-1-49	4	8,460.00
Nettie Oelmann	1259	3-1-51	3¾	3,840.00
A. T. Barkley	1260	5/1/51	3¾	5,000.00
Ole A. Moen	1263	6-1-51	4	5,000.00
Frank A. Heisterkamp	1265	8-1-51	4	3,500.00
James H. Bicket	1267	7-1-51	3¾	3,200.00
(Harry C. Pearson) T. H. Archer	1268	7-1-51	3¾	24,500.00
Clark Mechem	1269	8-1-51	3¾	4,900.00
George E. Long	1270	9-1-51	3¾	9,700.00
Ben B. Doran	1271	10-1-51	3½	21,560.00
Leo Elthon	1272	11-1-51	3¾	5,390.00
(Charles C. Link) Clyde Toms	1273	3-1-53	3¾	7,350.00
Gertrude E. Munsell	1274	3/1/52	3¾	4,900.00
A. E. Helde	1275	3-1-52	3¾	6,485.00
B. E. Doran	1276	3-1-52	3½	12,740.00
Fred Illg	1277	3-1-52	3¾	9,500.00
W. C. Irelan	1278	3-1-52	3¾	11,200.00
Minnie C. O'Donnell	1279	6-1-52	4	4,410.00
Dell Johnson, et al	1281	11-1-52	4	9,000.00
C. L. Davis	1284	3/1/48	4	6,500.00
David J. Cobler	1285	3-1-48	4	3,000.00
Herman C. Aaberg	1288	.....	4	.....
Herman C. Aaberg	1289	.....	4	.....
Roy L. Dunn	1291	3-1-54	3¾	.....
Subtotal				($ 309,630.00)
Land Grant and General				
Farms Sold on Contract				
Erie G. Anderson (Paine)	.....	3-1-50	4½	$ 2,475.00
A. J. Bruggeman (Henry Bruggeman#1)	.....	3-1-53	4	13,500.00
Jessie M. and W. F. Deming (McClintic)	.....	3/1/53	4½	800.00
A. V. Dieken (Kruse)	.....	.....	.....	.....
Henry Hinrichs (Julius)	.....	3/1/56	4½	3,500.00
A. F. Klink	.....	3-1-56	4½	21,600.00
James B. Lowther (McClintic)	.....	3-1-52	4½	3,100.00
John F. Smith (Brown)	.....	3-1-53	4	17,000.00
F. L. Thompson (Leighton)	.....	3-1-53	4	15,500.00
Subtotal				($ 77,475.00)
Subtotal Land Grant and General				($ 387,105.00)

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INVESTMENTS

FUNDS

Additions 1943–44	Deductions 1943-44	Balance June 30, 1944	No. of Acres	Amt. of Loan Per Acre	Interest Cash Receipts 1943–44
.....	$ 80.00	$ 3,680.00	160	$ 23.00	$ 150.40
.....	30.00	1,410.00	29	48.62	57.60
.....	5,000.00	4,800.00	378	12.70	361.78
.....	8,000.00	.....	.....	.....	328.88
.....	1,440.00	2,000.00	61	32.78	139.00
.....	320.00	15,040.00	160	94.00	576.00
.....	140.00	6,860.00	80	85.75	280.00
.....	200.00	4,800.00	160	30.00	209.42
.....	80.00	3,600.00	40	90.00	138.00
.....	100.00	4,600.00	80	57.50	188.00
.....	600.00	4,200.00	160	26.33	192.00
.....	480.00	8,340.00	155	53.80	352.80
.....	200.00	.....	.....	.....	4.00
.....	80.00	3,920.00	80	49.00	160.00
.....	80.00	3,680.00	80	46.00	150.40
.....	180.00	8,460.00	120	70.50	324.00
.....	14.00	686.00	64	10.72	28.00
.....	.....	5,000.00	240	20.83	209.97
.....	2,075.00	.....	.....	.....	58.08
.....	140.00	2,700.00	120	22.50	106.50
.....	950.00	1,590.00	134	11.85	101.95
.....	5,000.00	.....	.....	.....	163.34
.....	2,000.00	2,800.00	194	14.43	180.00
.....	90.00	4,050.00	120	33.75	165.60
.....	.....	10,600.00	214	49.53	424.60
.....	80.00	1,800.00	40	45.00	75.20
.....	160.00	7,360.00	160	46.00	300.80
.....	180.00	8,280.00	223	37.13	338.40
.....	80.00	3,760.00	80	47.00	144.00
.....	5,000.00	.....	.....	.....	131.25
.....	5,000.00	.....	.....	.....	162.73
.....	3,500.00	.....	.....	.....	125.00
.....	.....	3,200.00	240	13.33	.....
.....	1,000.00	23,500.00	320	73.44	1,359.37
.....	100.00	4,800.00	160	30.00	183.75
.....	150.00	9,550.00	160	59.68	363.76
.....	21,560.00	.....	.....	.....	754.60
.....	5,390.00	.....	.....	.....	202.12
.....	150.00	7,200.00	80	90.00	275.62
.....	100.00	4,800.00	80	60.00	183.75
.....	65.00	6,420.00	123	52.20	243.19
.....	1,740.00	11,000.00	160	68.75	433.00
.....	2,600.00	6,900.00	200	34.50	346.05
.....	5,200.00	6,000.00	320	18.75	386.65
.....	90.00	4,320.00	40	108.00	176.40
.....	180.00	8,820.00	148	59.60	360.00
.....	5,000.00	1,500.00	80	18.75	260.00
.....	3,000.00	.....	.....	.....	120.00
2,300.00	2,300.00	.....	.....	.....	29.00
2,700.00	2,700.00	.....	.....	.....	34.00
12,500.00	.....	12,500.00	200	62.50	.....
($17,500.00)	($ 92,604.00)	($ 234,526.00)	(5643)	.....	($ 12,038.16)
.....	$ 75.00	$ 2,400.00	81	$ 29.63	$ 111.38
.....	500.00	13,000.00	207	62.80	540.00
.....	.....	800.00	41	19.50	48.38
$ 10,800.00	10,800.00	.....	.....	.....	.....
.....	1,000.00	2,500.00	159	15.72	187.43
.....	5,450.00	16,150.00	276	58.50	972.00
.....	100.00	3,000.00	107	28.03	139.50
.....	1,000.00	16,000.00	160	100.00	680.00
.....	350.00	15,150.00	237	63.92	620.00
($ 10,800.00)	($ 19,275.00)	($ 69,000.00)	(1268)	.....	($ 3,298.69)
($ 28,300.00)	($ 111,879.00)	($ 303,526.00)	(6911)	.....	($ 15,337.05)

SCHEDULE F-1

	Loan No.	Date Due	Interest Rate	Balance June 30, 1943
George W. Catt Fund				
Alumni Trustees (Templeton)		10-17-50	4	$ 12,610.00
Alumni Trustees (Hancock County)		5-9-52	4	15,288.00
Loren Long		9-1-49	4	9,400.00
Otho H. Steelsmith		3-1-52	3¾	8,500.00
Subtotal				($ 45,798.00
George I. Miller Student Loan Fund				
A. M. Jensen et al (Farm in Canada)		12-1-40	5	$ 471.45
Subtotal				($ 471.45)
La Verne Noyes Foundation				
Andrew J. Hoffman			4	$ 2,000.00
Wallace Johnson et al		7-1-51	3¾	4,310.00†
Earl C. Marsh			4	5,000.00
Subtotal				($ 11,310.00)
Frances A. Shelden Student Loan Fund				
Oscar D. Mansfield		7-1-52	4	10,000.00
Subtotal				($ 10,000.00)
Memorial Prize Funds, Group Investment				
Wallace Johnson et al		7-1-51	3¾	5,000.00†
Subtotal				($ 5,000.00)
Maria M. Roberts Fund				
W. D. Cartwright		3-1-49	4	3,620.00‡
Subtotal				($ 3,620.00)
Anson Marston Medal Award Fund				
W. D. Cartwright		3-1-49	4	980.00‡
Subtotal				($ 980.00)
Total Mortgages and Contracts				464,284.45

† One mortgage Wallace Johnson.
‡ One mortgage W. D. Cartwright.

—Continued

Additions 1943–44	Deductions 1943–44	Balance June 30, 1944	No. of Acres	Amt. of Loan Per Acre	Interest Cash Receipts 1943–44
.....	.....	$ 12,610.00	148	$ 85.20	$ 252.20
.....	$ 4,312.00	10,976.00	480	22.85	611.52
.....	200.00	9,200.00	160	57.50	376.00
.....	3,500.00	5,000.00	200	35.00	318.75
.....	($ 8,012.00)	($ 37,786.00)	(988)	.....	($ 1,558.47)
.....	$ 321.45	$ 150.00	.....	.....	$ 23.59
.....	($ 321.45)	($ 150.00)	.....	.....	($ 23.59)
.....	$ 2,000.00	.....	.....	.....	$ 32.00
.....	190.00	$ 4,120.00	120	$ 76.00	162.95
.....	5,000.00	.....	.....	.....	28.65
.....	($ 7,190.00)	($ 4,120.00)	(120)	.....	($ 223.60)
.....	150.00	9,850.00	159	61.95	400.00
.....	($ 150.00)	($ 9,850.00)	(159)	.....	($ 400.00)
.....	.....	5,000.00	(Above)	.....	188.20
.....	.....	($ 5,000.00)	.....	.....	($ 188.20)
.....	100.00	3,520.00	120	37 50	144.80
.....	($ 100.00)	($ 3,520.00)	(120)	($ 37.50)	($ 144.80)
.....	.....	980.00	(Above)	.....	39.20
.....	.....	($ 980.00)	.....	.....	($ 39.20)
$ 28,300.00	$ 127,652.45	$ 366,932.00	8298	.....	$ 17,914.91

SCHEDULE
BOND AND STOCK

	Rate of Interest	Book Value July 1, 1943	Purchased	Sold
Current Funds, General				
United States Treasury Certificates of Indebtedness	7/8		$ 700,004.80	$ 200,000.00
Subtotal			($ 700,004.80)	($ 200,000.00)
College Book Store				
United States Savings Bonds, Series F		$ 14,800.00		
Subtotal		($ 14,800.00)		
Current Funds, Restricted				
Home Owners' Loan Corporation Bond	1½	$ 500.00		
United States Savings Bonds, Series C & D		22,500.00		
Subtotal		($ 23,000.00)		
Trust and Specials, Walls Fund				
United States Treasury Bond	2¾	$ 318.37		
United States Treasury Bond	2½	523.12		
United States Savings Bonds, Series F		4,070.00		
United States Savings Notes, Series C			$ 5,000.00	
Warren County Iowa Road Bond	2½	1,079.31		
Webster County Iowa Road Bond	2½	2,058.08		$ 2,000.00
Woodbury County Iowa Funding Bonds	2¼	2,078.12		
Subtotal		($ 10,127.00)	($ 5,000.00)	($ 2,000.00)
George Gund Fund				
United States Savings Bonds, Series F			$ 2,997.00	
Subtotal			($ 2,997.00)	
Student Loan Funds				
Bachelor Debating Society				
United States Savings Bonds, Series F			$ 740.00	
United States Savings Bonds, Series G	2½		3,000.00	
Subtotal			($ 3,740.00)	
Emergency				
United States Savings Bond, Series F			$ 740.00	
Subtotal			($ 740.00)	
Catherine MacKay				
United States Savings Bonds, Series F		$ 2,220.00	$ 740.00	
United States Savings Bonds, Series G	2½		2,000.00	
Subtotal		($ 2,220.00)	($ 2,740.00)	
George I. Miller				
United States Savings Bonds, Series G	2½		$ 6,000.00	
Subtotal			($ 6,000.00)	
Maria M. Roberts				
United States Savings Bonds, Series F			$ 740.00	
United States Savings Bonds, Series G	2½		2,000.00	
Subtotal			($ 2,740.00)	
Frances A. Shelden				
Home Owners' Loan Corp. Bond	1½	$ 1,000.00		
United States Savings Bonds, Series F		5,920.00	$ 1,480.00	
United States Savings Bonds, Series G	2½		2,000.00	
Subtotal		($ 6,920.00)	($ 3,480.00)	
Gurdon S. Wattles				
Clinton County Iowa Road Bond	2½	$ 1,000.00		
Jefferson County Iowa Road Bond	2½	1,000.00		
United States Savings Bonds, Series F		1,480.00	$ 2,220.00	
United States Savings Bonds, Series G	2½		8,000.00	
Webster County Iowa Road Bond	2½	1,000.00		
Subtotal		($ 4,480.00)	($ 10,220.00)	
Endowment and Non-Expendable Funds				
For Educational Purposes				
Land Grant 1862 and College Endowment				
United States Savings Bonds		$ 8,000.00	$ 200.00	
United States Treasury Certificates of Indebtedness	7/8	23,000.00		$ 23,000.00
United States Savings Bonds, Series G	2½	50,000.00	100,000.00	
United States Treasury Bonds	2		20,000.00	
United States Treasury Bonds	2½	6,000.00		
Subtotal		($ 87,000.00)	($ 120,200.00)	($ 23,000.00)

F-2

INVESTMENTS

Interest or Premium Charged Earnings	Par Value	Book Value End of Year: Accrued Interest Premium or Discount	Book Value End of Year: Total	Net Interest	Premium Received	Premium Charged Off
$ 4.80	$ 500,000.00		$ 500,000.00	$ 1,363.99	$ 60.00	
($ 4.80)	($ 500,000.00)		($ 500,000.00)	($ 1,363.99)	($ 60.00)	
	$ 14,800.00		$ 14,800.00			
	($ 14,800.00)		($ 14,800.00)			
	$ 500.00		$ 500.00	$ 7.50		
	22,500.00		22,500.00			
	($ 23,000.00)		($ 23,000.00)	($ 7.50)		
	$ 300.00	$ 18.37	$ 318.37	$ 8.25		
	500.00	23.12	523.12	12.50		
	4,070.00		4,070.00			
	5,000.00		5,000.00			
	1,000.00	79.31	1,079.31	25.00		
$ 58.08				50.00		$ 58.08
	2,000.00	78.12	2,078.12	45.00		
($ 58.08)	($ 12,870.00)	($ 198.92)	($ 13,068.92)	($ 140.75)		($ 58.08)
	$ 2,997.00		$ 2,997.00			
	($ 2,997.00		($ 2,997.00)			
	$ 740.00		$ 740.00			
	3,000.00		3,000.00			
	($ 3,740.00)		($ 3,740.00)			
	$ 740.00	$	740.00			
	($ 740.00)		($ 740.00)			
	$ 2,960.00		$ 2,960.00			
	2,000.00		2,000.00			
	($ 4,960.00)		($ 4,960.00)			
	$ 6,000.00		$ 6,000.00			
	($ 6,000.00)		($ 6,000.00)			
	$ 740.00		$ 740.00			
	2,000.00		2,000.00			
	($ 2,740.00		($ 2,740.00			
	$ 1,000.00		$ 1,000.00	$ 15.00		
	7,400.00		7,400.00			
	2,000.00		2,000.00			
	($ 10,400.00)		($ 10,400.00)	($ 15.00)		
	$ 1,000.00		$ 1,000.00	$ 25.00		
	1,000.00		1,000.00	25.00		
	3,700.00		3,700.00			
	8,000.00		8,000.00			
	1,000.00		1,000.00	25.00		
	($ 14,700.00)		($ 14,700.00)	($ 75.00)		
	$ 8,200.00		$ 8,200.00	$ 230.07		
				193.52		
	150,000.00		150,000.00	1,250.00		
	20,000.00		20,000.00			
	6,000.00		6,000.00	150.00		
	($ 184,200.00)		($ 184,200.00)	($ 1,823.59)		

SCHEDULE F-2

	Rate of Interest	Book Value July 1, 1943	Purchased	Sold
For Student Aid				
LaVerne Noyes Foundation				
United States Savings Bonds, Series G	2½	$ 1,000.00	$ 8,000.00	
United States Treasury Bond	2½	1,000.00		
Subtotal		($ 2,000.00)	($ 8,000.00)	
Maria M. Roberts Scholarship				
Canadian Pacific Railway Bonds	5	$ 2,000.00		
Harbour Commissioners, Montreal Bonds	5	2,000.00		
United States Savings Bonds, Series G	2½	300.00		
United States Treasury Bonds	2¼	2,000.00		
Subtotal		($ 6,300.00)		
Memorial Prize Fund, Group Investment				
United States Savings Bonds, Series G	2½		$ 200.00	
Subtotal			($ 200.00)	
Temporarily Functioning as Endowment				
Contingency				
Kossuth County Iowa Road Bond	1¾	$ 997.18		$ 1,000.00
Park Ridge Illinois Improvement Bond	6	80.00		
Missouri Pacific Railway Bond	5¼	985.00		
United States Savings Bonds, Series F		1,480.00		
United States Treasury Bond	2¾	500.00		
Woodbury County Funding Bond	2¼	1,041.68		1,000.00
Subtotal		($ 5,083.86)		($ 2,000.00)
For Undesignated Purposes				
Stanton Estate				
Delaware County Iowa Road Bonds	2¼	$ 14,000.00		
Guthrie County Iowa Road Bonds	1¾	4,000.00		$ 4,000.00
Jones County Iowa Court House Bond	2	986.71		
United States Savings Bonds, Series F		1,480.00		
Woodbury County Iowa Funding Bond	2¼	1,040.00		1,000.00
Subtotal		($ 21,506.71)		($ 5,000.00)
Miscellaneous Funds				
Anson Marston Medal Award				
United States Treasury Bond	2½	$ 1,000.00		
Subtotal		($ 1,000.00)		
Annuity and Trust Agreements				
George W. Catt Scholarship				
Calgary Protestant Public School Bonds	5	$ 5,000.00		
Chesapeake and Ohio Railway Bonds	4½	3,000.00		
City of Des Plaines Illinois Bonds	6	1,230.00		
Kansas City Southern Railway Bond	3	1,000.00		
Village of Niles Center Illinois Bonds	6	993.30		
Park Ridge Illinois Bonds	6	860.00		
United States Savings Bonds, Series G	2½	19,000.00	$ 6,000.00	
United States Treasury Bond	2½	100.00		
Subtotal		($ 31,183.30)	($ 6,000.00)	
Annunity and Trust Agreements (Cont'd.)				
George W. Catt Scholarship, Supplementary				
American Telephone and Telegraph Co. Common 55 Shares		$ 8,624.63		
Consolidated Edison Co. of New York Cum. 5% Pref. 100 Shares		10,225.00		
International Harvester Co. Common 25 Shares		1,059.38		
Rochester Gas and Eeletric Co. Cum. 6% Pref. 25 Shares		2,612 50		
Subtotal		($ 22,521.51)		
Plant Funds				
Land Reserve Fund				
United States Savings Bonds, Series F			$ 38,776.00	
Subtotal			($ 38,776.00)	
Repairs, Replacements and Alterations Bal. 1941-43				
United States Tax Savings Notes, Series C			$ 188,000.00*	
Subtotal			($ 188,000.00)	
Memorial Union Special Fund				
United States Tax Savings Notes, Series C			$ 18,000.00	
Subtotal			($ 18,000.00)	

—Continued

Interest or Premium Charged Earnings	Book Value End of Year: Par Value	Book Value End of Year: Accrued Interest Premium or Discount	Book Value End of Year: Total	Net Interest	Premium Received	Premium Charged Off
	$ 9,000.00		$ 9,000.00	$ 125.00		
	1,000.00		1,000.00	25.00		
	($ 10,000.00)		($ 10,000.00)	($ 150.00)		
	$ 2,000.00		$ 2,000.00	$ 100.00		
	2,000.00		2,000.00	100.00		
	300.00		300.00	7.50		
	2,000.00		2,000.00	45.00		
	($ 6,300.00)		($ 6,300.00)	($, 252.50)		
	$ 200.00		$ 200.00			
	($ 200.00)		($ 200.00)			
$ 2.82†				$ 17.50	$ 2.82†	
	$ 80.00		$ 80.00			
	1,000.00	$ 15.00†	985.00			
	1,480.00		1,480.00			
	500.00		500.00	13.75		
41.68				11.25		$ 41.68
($ 38.86)	($ 3,060.00)	($ −15.00)	($ 3,045.00)	($ 42.50)	($ 2.82)	($ 41.68)
	$ 14,000.00		$ 14,000.00	$ 315.00		
				70.00		
	1,000.00	$ 13.29†	986.71	20.00		
	1,480.00		1,480.00			
$ 40.00				11.25		$ 40.00
($ 40.00)	($ 16,480.00)	($ −13.29)	($ 16,466.71)	($ 416.25)		($ 40.00)
	$ 1,000.00		$ 1,000.00	$ 25.00		
	($ 1,000.00)		($ 1,000.00)	($ 25.00)		
	$ 5,000.00		$ 5,000.00	$ 250.00		
	3,000.00		3,000.00	135.00		
	1,230.00		1,230.00			
	1,000.00		1,000.00	30.00		
	993.30		993.30			
	860.00		860.00			
	25,000.00		25,000.00	475.00		
	100.00		100.00	2.50		
	($ 37,183.30)		($ 37,183.30)	($ 892.50)		
	$ 5,500.00		$ 8,624.63	$ 495.00		
	None		10,225.00	500.00		
	None		1,059.38	62.50		
	2,500.00		2,612.50	150.00		
	($ 8,000.00)		($ 22,521.51)	($ 1,207.50)		
	$ 38,776.00		$ 38,776.00			
	($ 38,776.00)		($ 38,776.00)			
	$ 188,000.00		$ 188,000.00			
	($ 188,000.00)		($ 188,000.00)			
	$ 18,000.00		$ 18,000.00			
	($ 18,000.00)		($ 18,000.00)			

SCHEDULE F-2

	Rate of Interest	Book Value July 1, 1943	Purchased	Sold
Agency Funds				
Student Organizations				
Buchanan County Iowa Road Bonds	2¼	$ 5,000.00	.....	.....
Fayette County Iowa Road Bond	2¾	1,000.00	.....	.....
Jones County Iowa Court House Bond	2	1,000.00	.....	.....
Montgomery County Iowa Road Bonds	2¼	5,000.00	.....	.....
United States Savings Bonds, Series, D	.....	7,500.00	.....	.....
United States Treasury Certificates of Indebtedness	7/8	.....	$ 10,000.00	.....
Webster County Iowa Road Bonds	2½	5,000.00	.....	$ 5,000.00
Woodbury County Iowa Funding Bonds	2¼	9,000.00	.....	3,000.00
Subtotal	.....	($ 33,500.00)	($ 10,000.00)	($ 8,000.00)
Alumni Trust Loan Funds				
Guthrie County Iowa Road Bonds	1¾	$ 3,000.00	.....	$ 3,000.00
Kossuth County Iowa Road Bond	1¾	1,000.00	.....	1,000.00
United States Savings Bonds, Series G	2½	.....	8,000.00	.....
Subtotal	.....	($ 4,000.00)	($ 8,000.00)	($ 4,000.00)
Grand Total	.....	$ 275,642.38	$1,134,837.80	$ 244,000.00

*Notes are held by Treasurer of State, State House
†Discount.

—Continued

		Book Value End of Year				
Interest or Premium Charged Earnings	Par Value	Accrued Interest Premium or Discount	Total	Net Interest	Premium Received	Premium Charged Off
.....	$ 5,000.00	.....	$ 5,000.00	$ 112.50	.....	.....
.....	1,000.00	.....	1,000.00	22.50	.....	.....
.....	1,000.00	.....	1,000.00	20.00	.....	.....
.....	5,000.00	.....	5,000.00	112.50	.....	.....
.....	7,500.00	.....	7,500.00	.....	.....	.....
.....	10,000.00	.....	10,000.00	.....	.....	.....
.....	.....	.....	.....	125.00	.....	.....
.....	6,000.00	.....	6,000.00	168.75	.....	.....
.....	($ 35,500.00)	.....	($ 35,500.00)	($ 561.25)	.....	.....
.....	.....	.....	.....	$ 52.50	.....	.....
.....	.....	.....	.....	17.50	.....	.....
.....	$ 8,000.00	.....	$ 8,000.00	.....	.....	.....
.....	($ 8,000.00)	.....	($ 8,000.00)	($ 70.00)	.....	.....
$ 141.74	$1,151,646.30	$ 170.63	$1,166,338.44	$ 7,043.33	$ 62.82	$ 139.76

SCHEDULE

LAND

	Acres	Date Acquired	Invested Endowment Funds June 30, 1943
College Endowment Fund Farms Owned			
Chas. E. Arnold	160	11-24-41	$ 9,500.00
Henry Bruggeman #1	.....	.....	.....
Hugh E. Brown..			
Clara G. Davis	194	3-24-34	16,900.00
C. E. Efnor	280	11-16-33	28,000.00
Wm. E. Fertig	215	3- 1-44	.....
Robert M. Finlayson	240	2- 5-38	18,000.00
Emile Hendricks	211	12-18-33	18,000.00
E. H. Hoyt	89	8-25-32	6,500.00
Henry Druse	.....	3-10-39	5,985.00
Bert Leusink	160	6-10-38	14,000.00
C. J. Locker (Urlaub)	320	6-18-40	31,000.00
W. T. Madden	120	2-20-36	5,000.00
B. F. Osterkamp	150	3- 7-35	13,000.00
Subtotal College End't Farms	(2139)	.....	($ 165,885.00
Hinds Agricultural Research Fund			
Martha M. Lawson Farm (Page County)	200	2-15-41	$ 22,500.00
Subtotal	(200)	.....	($ 22,500.00)
George I. Miller Fund			
C. E. Young Suburban	.....	.....	517.89
Subtotal	.....	.....	($ 517.89)
Total	2339	.....	$ 188,902.89

*Accumulated delinquent interest when repossessed disregarded.
‡Sold on contract.
#Overdraft.
†Foreclosure proceedings completed during year.
°Additional expenses unallocated to farms $272.34.

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INVESTMENTS

Additions	Deductions	Invested Endowment Funds June 30, 1944	Capital* Additions	Gross Revenue	Operations for Current Year		
					Expense of Operation	Capital Expense	Free Balance
.....	.....	$ 9,500.00	$ 3,205.69	$ 2,542.56	$ 204.34	.....	$ 2,338.22
.....	.....	.....	.....	2,282.57	375.21	.....	1,907.36
.....	.....	.....	.....	1,422.22	.....	.....	1,422.22
.....	.....	16,900.00	2,695.19	1,862.91	417.58	.....	1,445.33
.....	.....	28,000.00	1,198.72	3,155.65	262.86	.....	2,892.79
$ 6,500.00†	.....	6,500.00	.....	.....	.....	.....	.....
.....	.....	18,000.00	3,799.93	6,015.56	628.32	.....	5,387.24
.....	.....	18,000.00	6,653.78	1,900.16	1,079.61	$ 142.27	678.28
.....	.....	6,500.00	1,577.17	416.00	202.97	.....	213.03
.....	$ 5,985.00‡	.....	277.80	560.00	.....	193.25	366.75
.....	.....	14,000.00	1,656.00	2,201.51	1,001.93	265.52	934.06
.....	.....	31,000.00	7,994.37	3,110.26	446.96	608.35	2,054.95
.....	.....	5,000.00	43.65	208.59	151.59	.....	57.00
.....	.....	13,000.00	4,547.40	3,933.88	340.83	994.42	2,598.63
($ 6,500.00)	($ 5,985.00)	(166,400.00)	($33,649.70)	($29,611.87)	($°5,112.20)	($ 2,203.81)	($22,295.86)
.....	.....	$22,500.00	.....	.....	.....	.....	.....
.....	.....	($22,500.00)	.....	.....	.....	.....	.....
.....	517.89	.....	.....	.....	.....	.....	.....
.....	($ 517.89)	.....	.....	.....	.....	.....	.....
$ 6,500.00	$ 6,502.89	$188,900.00	$33,649.70	$29,611.87	$ 5,112.20	$ 2,203.81	$22,295.86

SCHEDULE G-1
STATEMENT OF UNEXPENDED PLANT FUNDS

	Transfers from General Funds	Miscellaneous	Total
Balance beginning of year	$ 81,028.92		$ 81,028.92
Additions from			
1. Sale of obsolete equipment		$ 711.08	711.08
2. Repayment by Collegiate Press		1,525.88	1,525.88
3. President's Reserve		5,753.00	5,753.00
Total	$ 81,028.92	$ 7,989.96	$ 89,018.88
Deductions			
a. Mechanical Engineering Laboratory Addition			$ 2,701.42
b. Memorial Union Building			762.91
c. Street Improvements			658.15
Total			$ 4,122.48
Balance end of year			$ 84,896.40

Schedule G-2
STATEMENT OF FUNDS INVESTED IN PLANT

	Plant Funds	Special Capital Appropriation	Current Funds	Miscellaneous Funds	Total
Net investment in Plant June 30, 1943	$14,014,507.80				$ 14,014,507.80
	817,100.00				817,100.00
	$ 14,831,607.80				$14,831,607.80
Additions					
For buildings					
Beef Cattle Barn Silo			$ 1,369.36		1,369.36
Barracks from C.C.C. Camp West of Ames located on new sites				$ 35,600.00*	35,600.00
Sectional Buildings Purchased of W.P.A.			4,100.00		4,100.00
Farrowing House—Veterinary Research			3,500.00		3,500.00
Minor Structures			100.00		100.00
Barracks from Clarion C.C.C. Camp located on new sites				6,700.00	6,700.00
Subtotal			($ 9,069.36)	($ 42,300.00)	($ 51,369.36)
For equipment					
Budget appropriation for equipment			40,773.01		40,773.01
Purchases from department funds					
Agricultural Experiment Station & Federal			5,428.95		5,428.95
Agricultural Extension			2,856.78		2,856.78
Auxiliary Enterprises		$ 3,907.96	2,236.50		6,144.46
Engineering Experiment Station			9,309.00		9,309.00
Engineering Extension			37.50		37.50
Gifts and Others			3,035.58		3,035.58
Industrial Science Research			60.49		60.49
Library Books and Periodicals			27,527.42		27,527.42
Organized Activities			12,705.20		12,705.20
Veterinary Research			544.02		544.02
Subtotal		($ 3,907.96)	($ 104,514.45)		($ 108,422.41)
For Other Capital Additions					
Heating and Power Plant			8,738.40		8,738.40
Sewage System			717.89		717.89
Subtotal			($ 9,456.29)		($ 9,456.29)
Herd Increases	1,927.89‡				1,927.89‡
Total Additions	$ 1,927.89‡				$ 163,412.21
Total	$14,829,679.91	$ 3,907.96	$ 123,040.10	$ 42,300.00	$14,998,927.97

Deductions					
Capital Items Retired					
Minor structures	1,625.00				1,625.00
Equipment retired	3,832.76				3,832.76
Total deductions	$ 5,457.76				$ 5,457.76
Investment in Plant June 30, 1944 including borrowing	$14,824,222.15		$ 123,040.10	$ 42,300.00	$14,993,740.21
Notes payable on Dormitory Construction	690,000.00				690,000.00
Net investment in Plant June 30, 1944	$14,134,222.15	$ 3,907.96	$ 123,040.10	$ 42,300.00	$14,303,470.21

*Barracks relocated as follows:
Laundry storage 1, Driver training 1, Chemistry 2, Equipment 1, Central Stores 2, Buildings and Grounds 1, Agronomy Farm 1, Veterinary Research Farm 1, Animal Production Farm 1, Poultry Farm 1, Ames Muncipial Airport 1, Farm Service Area 11.
†Barracks relocated on Agronomy Farm 4.
‡Decrease.

Schedule G-2-a

SUMMARY INVENTORY OF EQUIPMENT

	Instruction	Research	Total
Agriculture	$ 354,269.45	$ 212,693.53	$ 566,962.98
Engineering	347,132.26	64,323.26	411,455.52
Home Economics	131,410.91		131,410.91
Science	647,260.49		647,260.49
Veterinary	65,231.38	25,276.04	90,507.42
Library			1,088,603.74
Extension			58,599.82
Other-Physical Plant, Administration, Miscellaneous			182,904.44
Storerooms and Service Departments			228,763.80
Dormitories			231,094.77
Total	$1,545,304.49	$ 302,292.83	$3,637,563.89

Schedule G-2-b

SUMMARY INVENTORY OF BUILDINGS

	Major	Minor	Value
Campus			
Class room, laboratory, etc.	28	89	$5,947,160.63
Dormitories	10	2	2,174,169.96
Service Buildings	2	3	243,512.32
Tenant properties*		15	64,650.00
Farms			
Agricultural Engineering Research		9	8,815.09
Agronomy		20	45,997.98
Animal Husbandry (Includes Dairy and Poultry Husbandry, and Swine Research Farm)		87	267,499.79
Apiary		5	6,250.00
Horticulture		11	31,896.00
Student Laboratory		9	10,565.00
Veterinary Research Institute		9	73,130.80
Miscellaneous Sheds (Genetics, Vegetable Crops)		3	2,282.40
Total	40	262	$8,875,929.97

*In addition to the 15 tenant houses on the campus, 13 others are on farms and are included with the farm buildings.

Schedule G-2-b-1

INVENTORY OF BUILDINGS

	Plan No. and Year Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
Educational Plant—Campus					
Agricultural Division					
Agricultural Hall	56 -1909	$ 340,000.00			$ 340,000.00
Agricultural Hall Annex	60 -1906	67,000.00			67,000.00
Agricultural Engineering Laboratory	26 -1922,42	135,489.02			135,489.02
Agricultural Engineering Farrier's Shop and Storage Shed	31 -1923	2,400.00			2,400.00
Agricultural Engineering Machine Shed and Wall	26A -1931	7,200.00			7,200.00
Agronomy—Farm Crops Laboratory	89 -1903	12,000.00			12,000.00
Agronomy—Forage Crops Laboratory	65 -1926	1,000.00			1,000.00
Agronomy—Greenhouse	66 -1941	24,723.34			24,723.34
Animal Husbandry					
Cattle Barn	74 -1925	40,600.00	$ 1,369.36		41,969.63
Cattle Shed	282 -1911	1,500.00			1,500.00
Cattle Shed	286 -1926	1,000.00			1,000.00
Feed Storage Elevator	70 -1929	9,700.00			9,700.00
Hog Barn and Pavilion	80 -1923	22,600.00			22,600.00
Horse Barn and Machine Shed	75 -1925	28,600.00			28,600.00
Horse Barn No. 2	75A -1923	11,500.00			11,500.00
Horse Barn No. 3	76 -1929	10,000.00			10,000.00
Judging Pavilion	73 -1925	20,000.00			20,000.00
Meats Laboratory	72 -1917	53,484.83			53,484.83
Poultry Laboratory	71 -1920	5,800.00			5,800.00
Sheep Barn	79 -1923	24,500.00			24,500.00
Sheep Barn	1939	1,912.01			1,912.01
Sheep Shed	284 -1911	1,600.00			1,600.00
Sheep Shed	287 -1911	350.00			350.00
Dairy Industry	67 -1928	437,000.00			437,000.00
Entomology, Insectary and Greenhouse	42 -1928	56,838.21			56,838.21
Genetics Laboratory	43 -1933,41	20,226.57			20,226.57
Genetics Greenhouse	45 -1930	13,500.00			13,500.00
Genetics Poultry Laboratory	43A -1933	1,715.00			1,715.00
Horticultural Hall and Greenhouse	54 -1915	58,100.00			58,100.00
Horticulture and Botany Greenhouse	53 -1903	18,000.00			18,000.00
Horticulture Laboratory	53A -1903	8,000.00			8,000.00
Landscape Architecture	68 -1900,30	27,800.00			27,800.00
Subtotal		($1,464,138.98)	($ 1,369.36)		($1,465,508.34)

Schedule G-2-b-1—Continued

	Plan No. and Year Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
Agricultural Extension					
Morrill Hall	22 -1891	$ 35,000.00			$ 235,000.00
Garage (8 cars)	44A -1931	759.00			859.00
Subtotal		($ 35,859.00)			($ 35,859.00)
Engineering Division					
Aeronautics Laboratory	16 -1898	$ 6,596.48			$ 6,596.48
Chemical Laboratory	20A -1931	70,046.84			70,046.84
Engineering Hall	20 -1903	195,000.00			195,000.00
Engineering Hall West	19 -1910	88,100.00			88,100.00
Exhibition Hall	17 -1918	15,000.00			15,000.00
Film Storage	14A -1930	500.00			500.00
Forge Shop	14 -1906	4,500.00			4,500.00
Building "A"	15 -1898	4,500.00			4,500.00
Industrial Education	18 -1914	65,000.00			65,000.00
Laboratory—Mechanics	11 -1884,33	28,052.89			28,052.89
Mechanical Engineering Laboratory	12 -1908,37	109,974.95			109,974.95
Subtotal		($ 587,271.16)			($ 587,271.16)
Home Economics Division					
Home Economics Hall	40 -1926	$ 540,300.00			$ 540,300.00
Child Development Nursery	35 -1905	10,300.00			10,300.00
Child Development Nursery Annex	33 -1901	9,700.00			9,700.00
Field House	96 -1927	11,250.00			11,250.00
Home Management Houses					
Alice Norton	32 -1888	10,300.00			10,300.00
Ellen H. Richards	34 -1906	9,000.00			9,000.00
Gertrude Coburn	36 -1888	8,000.00			8,000.00
Isabel Bevier	37 -1888	10,500.00			10,500.00
Sloss Cottage	57 -1870	8,500.00			8,500.00
Women's Gymnasium	96A -1940	223,624.68			223,624.68
Subtotal		($ 841,474.68)			($ 841,474.68)
Science Division					
Beardshear Hall	10 -1906	$ 381,400.00			$ 381,400.00
Botany Hall	52 -1892	105,000.00			105,000.00
Chemistry Hall	25 -1914	311,000.00			311,000.00
Chemistry Storage Building 20x74	25A -1944		1,500.00		1,500.00
Chemistry Storage Building 20x74	25B -1944		1,500.00		1,500.00
Music Hall	8 -1870	6,000.00			6,000.00
English Office Building	9 -1884	6,000.00			6,000.00

Physics Hall	38	-1923	258,500.00			158,500.00
Psychology Driver Training Storage Building (North of Genetics Laboratory)20x74	44B	-1944		1,500.00		1,500.00
Science Hall	41	-1916	65,900.00			65,900.00
Theatre Workshop	69	-1900	4,000.00			4,000.00
Military Science						
Armory	27	-1923	189,387.87			189,387.87
Barracks and Horse Barns (2)	49, 46,	47-1926	32,900.00			32,900.00
Powder Magazine		1929	300.00			300.00
Powder Magazine		1926	322.00			322.00
Garage	46A	-1931	650.00			650.00
Physical Education for Men						
Gymnasium	3	-1913	150,000.00			150,000.00
East Stadium and Enclosure	2	-1929	101,749.13			101,749.13
West Stadium and Enclosure	1	-1914,32	57,204.94			57,204.94
Subtotal			($1,670,313.94)	($ 4,500.00)		($1,674,813.94)
Veterinary Division						
Veterinary Clinic	50	-1938	$ 208,220.05			$ 208,220.05
Veterinary Quadrangle	51	-1912	150,000.00			150,000.00
Subtotal			($ 358,220.05)			($ 358,220.05)
General						
Campanile	58	-1897	$ 6,600.00			$ 6,600.00
Hospital	6	-1915	157,947.85			157,947.85
Library	23	-1925	626,400.00			626,400.00
Library Storage Building	42A	-1940	11,471.65			11,471.65
Nurse's Home	30	-1900	11,500.00			11,500.00
The Knoll and Garage	108	-1900	16,200.00			16,200.00
Recreational Area						
Archery Hut 8x12		1938	100.00			100.00
Barn		1940	2,000.00			2,000.00
Caddy House 12x21		1938	258.27			258.27
Club House	29	-1938	1,800.00			1,800.00
Corn Crib Double		1939	250.00			250.00
Garage 30x60		1939	2,609.11			2,609.11
Garage L shaped 20x40 and 20x40		1936, 39	2,440.19			2,440.19
Garage 10x20		1936	150.00			150.00
Garage 10x20		1936	150.00			150.00
Intramural Hut 12x21		1940	250.00			250.00
Materials Storage House 16x26		1936	350.00			350.00
Pump House		1937	400.00			400.00
Residence		1940	2,500.00			2,500.00
Silo		1940	400.00			400.00
Service Areas						
Campus						
Buildings and Grounds Storage Building 20x74	86A	-1944		1,500.00		1,500.00
Bunk House	77B	-1932	100.00			100.00
Carpenter and Paint Shop	88	-1911	1,500.00			1,500.00
Central Stores Storage Building 20x74	81B	-1944		1,500.00		1,500.00
Central Stores Storage Building 20x74	81C	-1944		1,500.00		1,500.00
Equipment Storage Building 20x74	44A	-1944		1,500.00		1,500.00
Garage (10 cars)	81A	-1933	1,100.00			1,100.00

Schedule G-2-b-1—Continued

	Plan No. and Year Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
General Shops	82 -1925	10,500.00			10,500.00
Heating and Power Plant	86 -1900	76,990.39			76,990.39
Horse Barn	83 -1925	9,500.00			9,500.00
Incinerator	77A -1932	2,096.00			2,096.00
Laundry Storage Building 20x50	87A -1944		1,000.00		1,000.00
Machinery and Storage Shed with frame addition	84 -1925,38	12,700.00			12,700.00
C. C. C. Camp Site					
24x132	#21 -1944		2,500.00		2,500.00
20x84	#5 -1944		1,700.00		1,700.00
22x40—10x20	#20 -1944		1,000.00		1,000.00
20x84	#18 -1944		1,700.00		1,700.00
20x74	#11 -1944		1,500.00		1,500.00
20x100	#23 -1944		2,000.00		2,000.00
20x40	# 6 -1944		800.00		800.00
Garage 32x56	#30 -1944		1,500.00		1,500.00
Garage 32x56	#31 -1944		1,500.00		1,500.00
Garage 32x56	#32 -1944		1,500.00		1,500.00
Oil Shed 16x16	#26 -1944		400.00		400.00
Municipal Airport					
Storage Building 20x74	1944		1,500.00		1,500.00
Sanitation Laboratory 20x20 (Ames Sewage Disposal Plant)		1,150.00			1,150.00
Subtotal		($ 959,413.36)	($ 24,600.00)		($ 984,013.46)
Total Educational Plant—Campus		($5,916,691.27)	($ 30,469.36		($5,947,160.63)
Farms					
Agricultural Engineering Farm					
Residence†	1934	$ 2,000.00			$ 2,060.00
Corn Crib and Granary	1937	2,000.00			2,000.00
Corn Drying House	1939	600.82			600.82
Horse Barn	1934	2,032.61			2,032.61
Machine Shed (open sides)	1934	500.00			500.00
Poultry House 10x16	1934	125.00			125.00
Small Animal Barn 14x14	1934	150.00			150.00
Repair Shop 19x72	1937	1,156.66			1,156.66
Wagon Shed 16x28	1934	250.00			250.00
Subtotal		($ 8,815.09)			($ 8,815.09)
Student Laboratory Farm					
Residence 26x32	1942	2,500.00			2,500.00
Fuel House 8x16	1942	100.00			100.00
Poultry House 22x24	1942	375.00			375.00

Work Shop 10x16	1942	125.00		$ 125.00	
Garage 10x20	1942	50.00			50.00
Barn 37x49	1942	5,500.00			5,500.00
Addition 10x14	1942				
Addition 10x20	1942				
Hog House 8x60	1942	240.00			240.00
Granary and Corn Crib 26x32	1942	1,000.00			1,000.00
Corn Crib 26x32	1942	750.00			750.00
Subtotal Brooder House 10x12	1942	($ 10,640.00)	($ 50.00)	($ 125.00)	($ 10,565.00)
Agronomy Farm					
Cannery 12x24	203I –1944		$ 300.00		$ 300.00
Corn Crib and Laboratory	201E –1914	$ 2,000.00			2,000.00
Cow Shed 16x16	205G –1944		150.00		150.00
Dormitory 20x74	205E –1943		1,500.00		1,500.00
Dormitory 20x91	205F –1943		1,500.00		1,500.00
Fertilizer House	201B –1921	3,000.00			3,000.00
Headquarters Building 20x50	205 –1943		1,000.00		1,000.00
Horse Barn	201A –1914	1,500.00			1,500.00
Machine Shed	201C –1914	2,255.98			2,255.98
Machine and Hay Shed	202D –1914	1,000.00			1,000.00
Mess Hall 20x74	205A –1943	1,500.00			1,500.00
Poultry House	202A –1914	100.00			100.00
Recreation Hall 20x24	205J –1944		1,500.00		1,500.00
Residence*	203 –1923	5,642.00			5,642.00
Seed Laboratory	204 –1928	19,150.00			19,150.00
Shower House 16x25	205H –1944		600.00		600.00
Storage Shed 20x80	205C –1944		1,000.00		1,000.00
Storage Shed 16x24	205D –1944		500.00		500.00
Summer House	202B –1914	600.00			600.00
Work Shop 20x61	205B –1944		1,200.00		1,200.00
Subtotal		($ 35,247.98)	($ 10,750.00)		($ 45,997.98)
Animal Husbandry Farm					
Residence*	214A –1921	$ 3,000.00			$ 3,000.00
Residence*	214B –1921	2,000.00			2,000.00
Residence*	211B –1920	3,000.00			3,000.00
Feeding Barn	212A –1912	3,600.00			3,600.00
Feed Storage Shed	215D –1923	700.00			700.00
Garage	211C –1920	100.00			100.00
Garage	214A1 –1943		$ 50.00		
Garage	214B1 –1939	125.00			125.00
Hog Barn	213B –1922	3,700.00			3,700.00
Horse Barn	211A –1920	3,500.00			3,500.00
Machine Shed	213C –1920	850.00			850.00
Machine Shed	213A –1920	800.00			800.00
Research Laboratory	64 –1914	1,600.00			1,600.00
Scale House	215A –1920	700.00			700.00
Scale House	215B –1920	200.00			200.00
Utility Barn and Silo	212B –1927	11,600.00			11,600.00
Subtotal		($ 35,475.00)	($ 50.00)		($ 35,525.00)

Schedule G-2-b-1—Continued

	Plan No. and Year Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
Animal Husbandry Farm West					
Residence*	236E -1923	$ 3,500.00			$ 3,500.00
Residence—Summer	236D -1923	300.00			300.00
Garage 20x24	236B -1944		$ 1,000.00		1,000.00
Storage Building 20x50	236C -1944		1,000.00		1,000.00
Subtotal		($ 3,800.00)	($ 2,000.00)		($ 5,800.00)
Apiary Farm					
Residence*	221A -1924	$ 4,000.00			$ 4,000.00
Garage	221B -1924	150.00			150.00
Laboratory	222A -1918	1,500.00			1,500.00
Storage House	221C -1924	400.00			400.00
Storage House	221D -1924	200.00			200.00
Subtotal		($ 6,250.00)			($ 6,250.00)
Dairy Husbandry Farm					
Residence	233B -1907	$ 2,200.00			$ 2,200.00
Bull Barn	239 -1940	4,539.78			4,539.78
Bull House	238A -1907	300.00			300.00
Bull House	238B -1907	500.00			500.00
Cattle Barn	231A -1907	15,700.00			15,700.00
Cattle Barn and Silos	232 -1917	57,758.21			57,758.21
Corn Crib	236B -1923	1,400.00		$ 1,400.00	
Dormitory—Employees	233A -1900	3,600.00			3,600.00
Horse Barn	234A -1915	4,300.00			4,300.00
Isolation Barn	240 -1940	6,934.74			6,934.74
Isolation House	238C -1923	400.00			400.00
Machine Shed	231B -1908	355.00			355.00
Pavilion	235 -1925	9,400.00			9,400.00
Subtotal		($ 107,387.73)		($ 1,400.00)	($ 105,987.83)
Genetics and Plant Pathology Acreage					
Field House	255 -1925	$ 1,350.00			$ 1,350.00
Utility House	256 -1938	644.40			644.40
Subtotal		($ 1,994.40)			($ 1,994.40)
Horticulture Farm					
Residence† (Knapp St.)	251C -1924	$ 4,000.00			$ 4,000.00
Residence† (West Storm St.)	253A -1923	4,000.00			4,000.00
Garage	251B -1924	700.00			700.00
Corn Crib	252D -1926	200.00			200.00
Horse Barn (West Storm St.)	253B -1923	2,000.00			2,000.00
Horse Barn	251A -1924	3,000.00			3,000.00

Machine Shed	252A –1924	700.00			700.00
Machine Shed	252B –1924	780.00			780.00
Root Cellar	252C –1926	6,916.00			6,916.00
Seed Testing Laboratory	254 –1927	9,600.00			9,600.00
Storage House	252E –1920	100.00		100.00	
Subtotal		($ 31,996.00)		($ 100.00)	($ 31,896.00)
Poultry Husbandry Farm					
Residence†	261C –1907	$ 5,200.00			$ 5,200.00
Brooder House	265 –1937	10,616.49			10,616.49
Feed Storage 8x24	#267 –1944		$ 200.00		200.00
Fuel Storage 8x8	#264E –1944		50.00		50.00
Horse Barn	261A –1907	1,000.00			1,000.00
Laboratory	263 –1922	17,200.00			17,200.00
Machine Shed	261B –1927	1,500.00			1,500.00
Machine Shed 12x56	#268 –1944		800.00		800.00
Mating House	266 –1937	6,702.19			6,702.19
Poultry House	262C 1–1921	500.00			500.00
Poultry House	262C2 –1921	500.00			500.00
Poultry House	262C3 –1925	500.00			500.00
Poultry House	262C4 –1925	500.00			500.00
Poultry House	262C5 –1925	500.00			500.00
Poultry House	262C6 –1923	500.00			500.00
Poultry House	262C7 –1923	500.00			500.00
Poultry House	264A –1922	700.00			700.00
Poultry House	264C –1924	400.00			400.00
Poutlry House	264B –1925	800.00			800.00
Poultry House	262B –1924	1,000.00			1,000.00
Poultry House	262A –1924	750.00			750.00
Poutlry House	264D–1931	506.00			506.00
Utility Shed 20x74	#269 –1944		1,500.00		1,500.00
Subtotal		($ 49,874.68)	($ 2,550.00)		($ 52,424.68)
Swine Research Farm					
Residence, Duplex†	1938,39	$ 10,000.00			$ 10,000.00
Residence, South	1939	4,000.00			4,000.00
Barn and Garage	1941	1,100.00			1,100.00
Barn Horse	1942	4,000.00			4,000.00
Corn Crib, South	1938	1,200.00			1,200.00
Equipment Storage Building 20x60	1939	944.01			944.01
Farrowing House	1938	3,500.00			3,500.00
Farrowing House	1939	3,500.00			3,500.00
Farrowing House	1939	3,500.00			3,500.00
Farrowing House	1941	3,500.00			3,500.00
Fuel Storage House	1938	150.00			150.00
Garage Truck 12x24	1942	806.40			806.40
Grain Storage (Cement Block)	1938	2,200.00			2,200.00
Grain Storage Elevator	1941	11,206.12			11,206.12
Machine Shed	1938	150.00			150.00
Machine Shed 48x70	1942	3,500.00			3,500.00
Quarantine House 21x54	1940	3,461.00			3,461.00

Schedule G-2-b-1—Continued

	Plan No. and Year Acquired	Investment Beginning of Year	Additions During Year	Deductions During Year	Investment End of Year (Exhibit A)
Record of Performance House	1939	1,500.00			1,500.00
Record of Performance House	1939	1,500.00			1,500.00
Record of Performance House	1927	1,100.00			1,100.00
Record of Performance House	1927	1,100.00			1,100.00
Scale House 10x12	1939	400.00			400.00
Scale House 20x24	1939	699.85			699.85
Scale House 10x12	1939	400.00			400.00
Scale House	1941	200.00			200.00
Scale House 10x10	1942	320.00			320.00
Scale House 10x10	1943	325.00			325.00
Sow House 12x40	1939	850.00			850.00
Sow House 12x40	1939	850.00			850.00
Sow House 12x18	1940	215.00			215.00
Sow House 12x18	1940	215.00			215.00
Sow House 12x18	1940	215.00			215.00
Sow House 12x18	1940	215.00			215.00
Sow House 12x18	1941	235.00			235.00
Sow House 12x18	1941	235.00			235.00
Sow House 12x18	1941	235.00			235.00
Sow House 12x18	1941	235.00			235.00
Subtotal		($ 67,762.38)			($ 67,762.38)
Vegetable Crops Farm					
Tool House 14x20 (Fruitland)	-1931	$ 288.09			$ 288.09
Veterinary Farm					
Residence†	272B -1921	5,000.00			5,000.00
Farrowing House 22x58	277		$ 3,500.00		3,500.00
Feed Storage House 20x24	278		2,000.00		2,000.00
Feed Storage House	272C -1921	200.00			200.00
Garage	272D -1921	200.00			200.00
Garage 18x68	275 -1932	1,000.00			1,000.00
Horse Barn	272A -1938	1,778.98			1,778.98
Machine Shed 20x32	272G -1939	432.60			432.60
Poultry Laboratory	276 -1940	8,475.74			8,475.74
Research Laboratory	272 -1927	25,000.00			25,000.00
Research Laboratories (6 units)	273A-F-1928, 33	25,543.48			25,543.48
Subtotal		($ 67,630.80)	($ 5,500.00)		($ 73,130.80)
Total Educational Buildings—Farms		($ 427,162.06)	($ 20,900.00)	($ 1,625.00)	($ 446,437.06)
Total Educational Buildings—Campus and Farms		($ 6,343,853.33)	($ 51,369.36)	($ 1,625.00)	($ 6,393,597.69)

Auxiliary Enterprises Plant					
Residence Halls					
Barton Ha	101 –1918	$ 69,100.00			$ 69,100.00
Birch Hall	102 –1925	217,900.00			217,900.00
Elm Hall	97A –1938	189,132.22			189,132.22
Freeman Hall	98 –1916	63,000.00			63,000.00
Friley Hall	5A–1939, 42	771,289.34			771,289.34
Hughes Hall	4 –1927	148,000.00			148,000.00
International House	1927	10,000.00			10,000.00
Lyon Hall	99 –1914	60,400.00			60,400.00
Oak Hall	97 –1939	253,961.22			253,961.22
Ridgeway House	1941	9,250.00			9,250.00
Roberts Hall	100 –1935	187,687.18			187,687.18
Welch Hall	103 –1928	194,450.00			194,450.00
Subtotal		($2,174,169.96)			($2,174,169.96)
Service Buildings					
Bookstore	21 –1893	$ 10,997.62			$ 10,997.62
Central Stores	81 –1933	64,553.23			64,553.23
Collegiate Press Buildings	89A –1940	40,090.60			40,090.60
Laundry	87 –1924	18,000.00			18,000.00
Service Biulding	24 –1939	109,870.87			109,870.87
Subtotal		($ 243,512.32)			($ 243,512.32)
Tenant Properties‡					
Description Tenant					
Duplex—H. Williams, G. W. Watson	92 –1922	$ 5,900.00			$ 5,900.00
Engineer's Cottage—S. C. Edwards	94 –1899	3,000.00			3,000.00
Farm Boarding Clu'›—H. M. Ahrens	90 –1880	806.00			800.00
Farm House—C. F. Curtiss	55 –1861	5,000.00			5,000.00
Four Apartment House*	214C –1921	10,800.00			10,800.00
Grounds Cottage—J. Hamilton	93 –1900	2,500.00			2,500.00
Herdman's Cottage—George Edwards	61 –1914	2,000.00			2,000.00
Horticulture Cottage—B. W. Schaefer	36 –1915	4,000.00			4,000.00
Kildee Cottage—H. H. Kildee	104 –1901	5,050.00			5,050.00
Lincoln Way Cottage—Dormitory	105 –1902	8,000.00			8,000.00
Marston Cottage—A. Marston	5 –1872	5,200.00			5,200.00
Osborn Cottage—B. H. Platt	59 –1870	2,000.00			2,000.00
Pope Cottage—A. C. Bunce	107 –1885	2,700.00			2,700.00
Safford Cottage—Dormitory	106 –1902	5,700.00			5,700.00
Teamster's Cottage—Dewey Jontz	91 –1880	2,000.00			2,000.00
Subtotal		($ 64,650.00)			($ 64,650.00)
Total Auxiliary Enterprises Buildings		$2,482,332.28			$2,482,332.28
Grand Total Institutional Buildings		$8,826,185.61	$ 5,136.36	$ 1,625.00	$8,875,929.97

*Tenants: White, Allaway, Howe, and Koepper.
†Operated as Tenant property.
‡Does not include thirteen Tenant Properties with a value of $44,342.00.

Schedule G-2-c

INVENTORY OF IMPROVEMENTS OTHER THAN BUILDINGS

	Investment July 1, 1943	Additions and transfers during year	Investment June 30, 1944
Recreational Area*	$ 122,373.45		$ 122,373.45
Paving and Sidewalk	220,007.46		220,007.46
Heating and power plant	595,834.44	$ 8,738.40	604,572.84
Waterworks system	178,294.64		178,294.64
Electric light system	41,326.14		41,326.14
Heating tunnels	441,188.10		441,188.10
Sewage system	66,722.16	717.89	67,440.05
Sewage disposal plant	40,233.44		40,233.44
Gas mains	1,750.00		1,750.00
Radio antenna	12,998.88		12,998.88
	$1,720,728.71	$ 9,456.29	$1,730,185.00

Exhibit H

ATHLETIC COUNCIL

Balance Sheet

June 30, 1944

ASSETS

Current Assets		
Change Fund	$ 300.00	
Cash in Bank	9,202.51	
Savings Accounts	15,342.89	
Investments	70,201.15	
Inventories saleable merchandise	940.53	
Accured Interest Income	55.00	$ 96,042.08
Fixed Assets		
Equipment		17,240.29
Other Assets:		
Prepaid Insurance		143.01
		$ 113,425.38

LIABILITIES

Liabilities of Net Worth		
Net Worth on July 1, 1943	$ 94,918.21	
Plus:		
Net Revenue for the fiscal year ended June 30, 1944	18,507.17	
Total Liabilities of Net Worth		$ 113,425.38

Exhibit H-1

ATHLETIC COUNCIL

Statement of Current Income and Expense of Intercollegiate Athletics
1943-44

	Baseball	Basketball	Football	Swimming and Tennis	Track	Wrestling	Recreational Area Golf Course	Total
Income:								
Ticket sales and guarantees received	$ 274.24	$ 7,987.39	$ 12,319.32	$ 280.95	$ 220.60		$ 1,443.95	$ 22,526.45
Less Guarantees paid	250.00	2,144.43	8,629.96	150.00	213.12			11,387.51
Net Receipts	24.24	5,842.96	3,689.36	130.95	7.48		1,443.95	11,138.94
Ticket Apportionment†	299.72	3,918.26	11,627.63		76.14			15,921.75
Other direct income#	2,028.91	5,072.27	11,787.39	1,078.44	2,308.91		3,321.72	25,597.64
	$ 2,352.87	$ 14,833.49	$ 27,104.38	$ 1,209.39	$ 2,392.53		$ 4,765.67	$ 52,658.33
Expenses:								
Salaries	$ 1,054.59	$ 1,376.32	$ 4,658.83	$ 1,181.36	$ 1,094.18			$ 9,365.28
Awards	86.24	189.84	44.00	131.19	417.75	$ 54.39		923.41
Game Expense	100.00	398.50	957.35	10.00	10.00			1,475.85
Wages	9.75	209.03	323.90		4.00		$ 7,864.64	8,411.32
Athletic Supplies	128.66	44.61	198.72	95.68	8.80	3.20	612.28	1,091.95
Publicity								
Medical fees and training table		23.47	768.91				16.00	808.38
Unclassified (including tax)	216.81	535.69	1,066.30	117.14	195.94	.65	919.72	3,052.25
Telephone and Telegraph	10.06	26.69	69.17	5.13	17.92		25.41	154.38
Travel	419.89	2,496.15	2,665.95	600.00	1,138.25		221.46	7,541.70
Programs and Concessions			437.69				253.43	691.12
Repairs			67.44				631.95	699.39
Total direct expense	$ 2,026.00	$ 5,300.30	$ 11,258.26	$ 2,140.50	$ 2,886.84	$ 58.24	$ 10,544.89	$ 34,215.03
Net Revenue for year ended June 30, 1944	$ 326.87	$ 9,533.19	$ 15,846.12	$ 931.11*	$ 494.31*	$ 58.24*	$ 5,779.22*	$ 18,443.30

*Overdraft.
†Apportionment of student activity tickets and year tickets.
#Includes interest income of $491.29.

Exhibit H-2

ATHLETIC COUNCIL

Statement of Current Income and Expense—West Stadium Dormitory 1943-44

Income		
Room rent		$ 256.25
Expense		
Labor	$104.50	
Electricity and Lights	52.00	
Repairs	13.83	
Cleaning	22.05	
Total Expense		192.38
Net Revenue for the Year Ended June 30, 1944		$ 63.87

Exhibit I

STAFF REGULARLY APPOINTED

Summary By Rank

	Instruction	Research	Extension	Sub-Total	Less Duplicates	Others	Total
Deans and Directors	7	8	3	18	6	3	15
Professors	139	63	17	219	65	.....	154
Associate Professors	89	31	22	142	33	.....	109
Assistant Professors	106	33	18	157	23	.....	134
Instructors and Associates	121	37	35	193	24	.....	169
Subtotal	462	172	95	729	151	3	581
Graduates Assistant, Fellows, and Scholars	54	29	4	87	3	1	85
County Agents, County Club Agents, County Home Demonstration Agents	.....	.....	201	201	.....	.....	201
Clerical	66	29	35	130	7	61	184
Others	69	30	9	108	4	202	306
Total	651	260	344	1,255	165	267	1,357

*Administrative Officers, 22; Physical Plant, 72; Service Departments, 95; Other employees such as herdsmen and farm and shop laborers, 117.
**Does not include war workers such as Army and Navy program in part time and full time employee appox. 305.

Exhibit J
RESIDENCE HALLS
Debt History for the Eighteen-Year Period Ended June 30, 1944

Date	Buildings and Equipment			Borrowings	Interest		Paid on Principal	Balance June 30
	Number	Capacity	Cost		Rate %	Paid		
1926–27	7	832	$ 876,655.00	$ 75,000.00	5¼			$ 75,000.00
1927–28	7	832	887,640.00	50,000.00	5¼	$ 3,720.00	$ 10,000.00	115,000.00
1928–29	8	975	1,083,522.00	165,000.00	5½†	3,476.10	15,000.00	265,000.00
1929–30	8	975	1,084,372.00		5¾	12,110.23	40,000.00	225,000.00
1930–31	8	975	1,084,992.00		5¾	11,704.62	20,000.00	205,000.00
1931–32	8	832	1,085,356.00		5½	13,040.64	15,000.00	190,000.00
1932–33	8	820	1,085,520.00		5½	9,663.16	18,000.00	172,000.00
1933–34	8	820	1,088,935.00		5½	9,589.87	23,400.00	148,600.00
1934–35	8	865	1,088,208.00		5	7,141.96	32,400.00	116,200.00
1935–36	8	865	1,169,645.00	100,000.00	2¾	6,037.86	36,200.00	180,000.00
1936–37	9	990	1,216,580.00	95,508.51	2¾	5,458.98	35,808.51	239,700.00
1937–38	9	1,065	1,357,922.00	179,132.22	2¾	6,021.27	45,000.00	373,832.22
1938–39	8	945	1,469,434.30	215,333.00‡	2¾	9,127.84	45,000.00	544,165.22
1939–40	10	1,272	1,723,703.20	3,300.00	2¾—3¼	15,918.31°	76,918.26#	470,546.96
1940–41	10	1,272	1,736,845.01	14,000.90	2¾—3¼	12,781.99	81,546.96	404,000.00¶
1941–42	10	1,272	2,111,594.37	374,000.00	2	8,371.28††	80,000.00	698,000.00‡‡
1942–43	10	1,272	2,380,377.01	249,950.00	2	11,090.59	130,650.00	817,100.00
1943–44	10	1,272	2,380,377.01		2	16,174.28	129,100.00	690,000.00

*Chapter 93—41st General Assembly of Iowa, 1925, "An Act to authorize the state board of education to erect ,control, and manage dormitories in connection with the state educational institutions."

†Interest rate was 5¼% during the first half of the year.

‡Interest rate on 1938–39 borrowings was 3¼%.

¶Interest rate on $75,167.78 is 3¼% and on $328,832.22 is 2¾%.

#$6,918.26 of this total was paid from the building fund out of excess borrowings, and $2,582.26 was paid from plant funds out of salvage from the Lodges.

°$3,332.15 interest was paid out of the building fund during construction.

††$3,676.04 interest was paid out of the building fund during construction.

‡‡All interest at 2%.

Exhibit K

SURETY BONDS IN EFFECT ON JUNE 30, 1944

	Premiums	Amounts
Treasurer	$ 800.00	$ 200,000.00
Business Manager	68.75	25,000.00
Six employees with bonds of $10,000.00 at $27.50*	165.00	60,000.00
Three employees with bonds of $5,000.00 at $13.75†	41.25	15,000.00
One employee with bond of $2,500.00 at $6.88‡	6.88	2,500.00
Four employees with bonds of $2,000.00 at $5.50°	22.00	8,000.00
Thirty-eight employees with bonds of $1,000.00 at $2.75#	104.50	38,000.00
	$ 1,208.38	$ 348,500.00

*Auditor, Cashier, Assistant to the Treasurer, Military Custodian, Physical Education Secretary, Manager of Book Store.

†Chief Accountant, Clerk in Treasurer's Office, Creamery Accountant.

‡Accounts Receivable Clerk.

°College Book Store.

#Employees of Departments as follows: Business Office (17), Animal Husbandry (2), Printing (1), Horticulture (2), Agricultural Extension (1), Central Stores (1), Creamery (1), Hospital (1), Institutional Tea Room (1), Photoservice (1), Poultry Husbandry (1), Student Organizations (2), Fraternity Audits (2), Veterinary Clinic (1), Veterinary Dean (1), Agricultural Experiment Station (1), Book Store (2).

Exhibit M

HEATING PLANT STATISTICS

Comparative Statement for the Seven-Year Period Ended June 30, 1944

	1937–38	1938–39	1939–40	1940–41	1941–42	1942–43	1943–44
Pounds of fuel consumed	81,390,285	81,073,198	82,309,577	76,231,228	72,269,559	82,207,475	85,616,184
Pounds of steam evaporated	493,738,000	513,203,578	502,581,492	400,054,211	485,430,584	555,097,598	580,601,077
Pounds of make-up water added	204,370,297	214,479,650	169,675,951	151,371,435	75,595,530	91,196,224	126,263,180
K. W. hrs. of electricity generated	4,974,220	5,913,000	6,420,450	6,576,960	6,293,060	6,900,580	7,811,006
Gallons of water pumped	211,609,940	230,904,570	251,260,505	281,232,995	290,937,935	357,752,037	312,810,650
Average:							
Cost of fuel per ton	$ 2.81	$ 2.73	$ 2.76	$ 2.88	$ 3.03	$ 3.32	$ 4.05
Number of men on payroll	16	16	16	16	16	17	17
Labor cost per ton of fuel	$ 0.64	$ 0.65	$ 0.70	$ 0.75	$ 0.79	$ 0.68	$ 0.73
Maximum temperature	61°	64°	59°	60°	62°	58°	60°
Minimum temperature	39°	40°	37°	40°	41°	38°	40°
Average temperature	50°	52°	49°	50°	52°	48°	50°

Exhibit N

HEAT, LIGHT, AND POWER FOR THE EDUCATIONAL PLANT

Comparative Statement of Costs

	1940–41		1941–42		1942–43		1943–44	
	Tons	Value	Tons	Value	Tons	Value	Tons	Value
Inventory—July 1	2,862	$ 13,258.62	3,895	$ 18,618.10	6,909	$ 34,027.86	9,630	$ 46,613.16
Purchases	39,329	108,177.42	39,142	124,820.71	43,639	149,257.88	42,805	174,288.44
Total	42,191	$121,436.04	43,037	$143,438.81	50,548	$183,285.74	52,435	$220,901.60
Inventory—June 30	3,895	$ 18,618.10	6,909	$ 34,027.86	9,630	$ 46,613.16	9,496	$ 48,078.14
Total Consumption	38,296	$102,817.94	36,128	$109,410.95	40,918	$136,672.58	42,939	$172,823.46
Heat and Power								
Salaries		$ 25,155.00		$ 25,890.52		$ 27,801.85		$ 29,003.31
Labor		5,333.43		4,178.70		1,393.29		2,437.03
Repairs		118.35		32.35		15.90		
Supplies		5,650.15		3,707.31		4,035.97		4,094.15
Total cost of Plant operation		$139,074.87		$143,219.83		$169,919.59		$208,357.95
Heating Plant Sales								
Electricity		$ 10,616.03		$ 11,183.23		$ 27,967.53		$ 56,364.00
Steam								48,248.28
Cinders		581.58		445.54		400.77		514.46
Water		283.81		324.50		2,388.35		5,140.70
Subtotal		($ 11,481.42)		($ 11,953.27)		($ 30,756.65)		($110,267.44)
Heat, Light and Water								
College Hospital		$ 2,421.78		$ 2,400.63		$ 1,876.90		$ 1,566.32
Residence Halls		22,367.17		22,637.03		27,632.71		21,810.44
Miscellaneous						7,182.35		
Total sales		$ 36,270.37		$ 36,990.93		$ 67,448.61		$133,644.20
Net cost of heat, light and power of educational plant		$102,804.50		$106,228.90		$102,470.98		$ 74,713.75

Exhibit O

COLLEGE TREASURER

BANK RECONCILIATIONS AND CHANGE FUNDS SUMMARY—ALL FUNDS

Banks	Balances June 30, 1944 Per Banks	Deposits In Transit	Checks Afloat	Balance Treasurer's Books
Ames Trust and Savings Bank	$ 135,497.21	$ 126.10	$ 494.09	$ 135,129.22
Ames Trust and Savings Bank Federal				
Agricultural Experiment Station	41,712.54		41,712.54	
Central National Bank and Trust Co. Federal Extension	394,457.97		169,219.81	225,238.16
College Savings Bank	154,950.59	5,587.12	16,924.33	143,613.38
College Savings Bank Payroll Account	212,860.16	183,781.80	165,288.84	231,353.12
Iowa Des Moines National Bank & Trust Co.	967,743.88	60,094.67	222,099.94	805,738.61
Merchants National Bank	134,464.91		103.44	134,361.47
Union–Story Trust and Savings Bank	245,201.54	333,259.86	423,133.58	155,327.82
Union–Story Trust and Savings Bank Book Store	35,795.75	5,257.87	5,284.13	35,769.49
Charge Fund, College Savings Bank Transfer	33,187.86		3,187.86	30,000.00
Subtotal, Bank Accounts in Main Offices	($2,355,872.41)	($ 588,107.42)	($1,047,448.56)	($1,896,531.27)
Bank Account Detached				
College Savings Bank, Student Loans and Organizations	$ 54,770.75	$ 3,926.04	$ 5,701.44	$ 52,995.35
Subtotal	($2,410,643.16)	($ 592,033.46)	($1,053,150.00)	($1,949,526.62)
Deposits in Transit	$ 592,033.46			
Total of Bank Balances			1,949,526.62	
Proof of Reconciliations	$3,002,676.62		$3,002,676.62	
Change Funds, Cashier and Other Offices				16,871.68
Bank Balances and Cash				$1,966,398.30

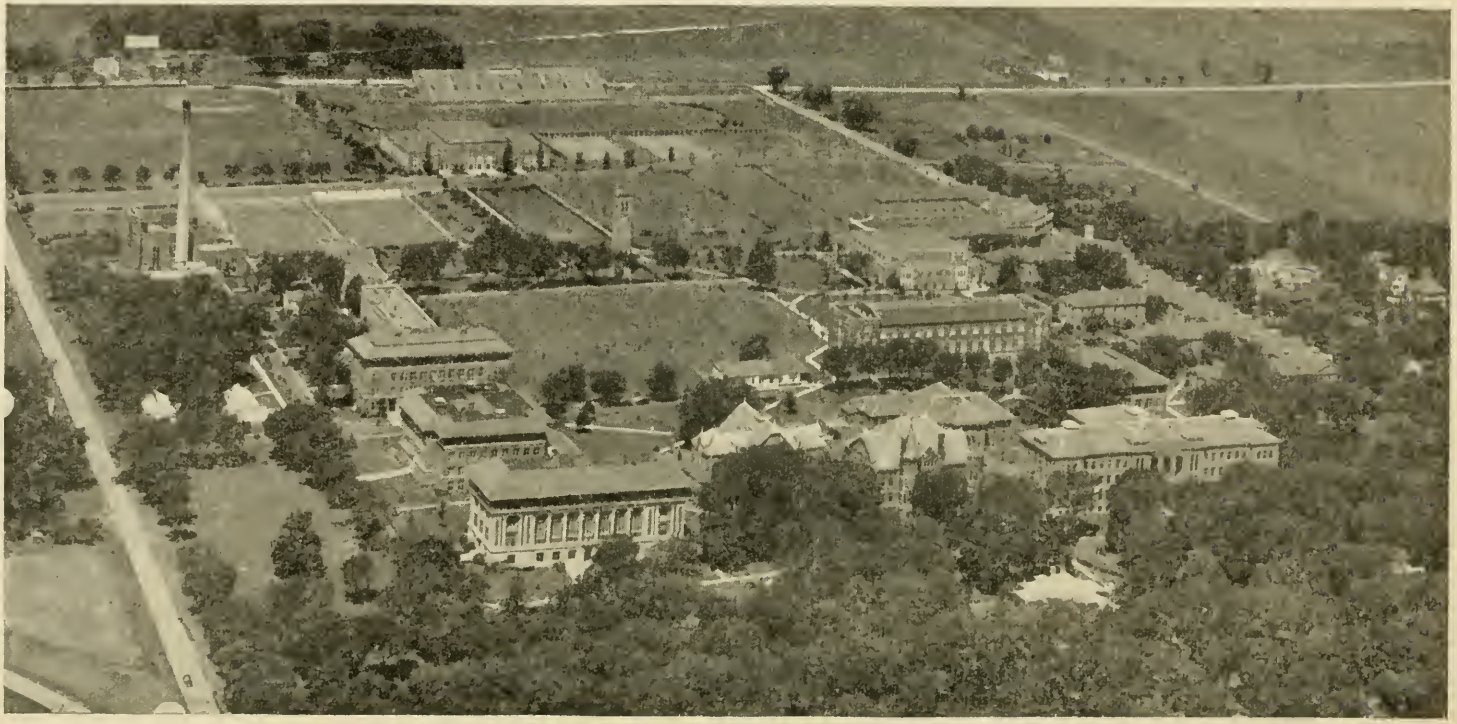
Summary of cash, as follows:		
Current Funds, General	$1,232,454.41	
Current Funds, Restricted	622,078.45	$1,854,532.86
Loan Funds, Regular	19,429.45	
Loan Funds, Emergency	1,740.35	21,169.80
Endowment and Non-Expendable	9,293.46	
Endowment, Land Grant 1862 et al	17,461.65	
Endowment, Subject to Special Agreements	2,155.90	28,911.01
Plant Funds	28,120.40	28,120.40
Agency Funds, Alumni Hall Room Rent	1,763.68	
Agency Funds, Student Organizations	25,033.75	
Agency Funds, Alumni Trustees, Loan Funds	6,866.80	33,664.23
Total		$ 1,966,398.30

SUMMARY OF ENROLLMENT BY GRADES—1943-1944

Division	Graduate College Students			Collegiate Students			Non-Collegiate Students			Graduate, Collegiate, and Non-Collegiate Students			Engineering Extension (Off-Campus)	Short Courses	Grand Total
	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates	Academic Year	Summer Quarter	Total Excluding Duplicates			
Agriculture	79	59	108	229	98	276	16	.....	16	324	157	400	.....	1922	2322
Engineering	30	22	36	2765	1523	2965	6366	2802	8097	9161	4347	11098	1784	768	13650
Home Economics	54	152	181	1558	608	1755	.....	.....	.....	1612	760	1936	.....	.....	1936
Science	140	101	163	341	242	440	116	41	125	597	384	728	.....	.....	728
Veterinary Medicine	7	4	8	251	256	257	.....	.....	.....	258	260	265	.....	.....	265
Total	310	338	496	5144	2727	5693	6498	2843	8238	11952	5908	14427	1784	2690	18901
Duplicates (Agricultural Engineering)	8	2	8	12	10	18	.....	.....	.....	20	12	26	.....	.....	26
Net Total	302	336	488	5132	2717	5675	6498	2843	8238	11932	5896	14401	1784	2690	18875

Iowa State Teachers College
Cedar Falls

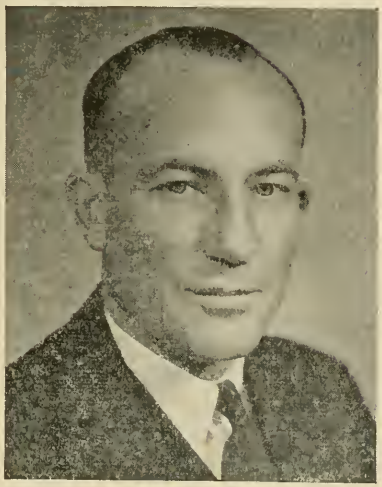
Biennal Report
Period Ending June 30, 1944



Airplane View of the Campus at Iowa State Teachers College

Iowa State Teachers College

Report of Malcolm Price, President



PRESIDENT MALCOM PRICE

The Iowa State Teachers College was founded in 1876 by act of the General Assembly. The College is fully accredited by the North Central Association of Colleges and Secondary Schools, by the American Association of Teachers Colleges, and by the Association of American Universities.

As the name implies, the entire resources of the Iowa State Teachers College are devoted to the service of public education in the State of Iowa.

On the campus, teachers are trained for all the fields of teaching found in the public schools. Since approximately one-third of all the teaching positions in the state are found in the one-room rural schools, the College stresses the field of rural teaching and cooperates directly with county superintendents and rural school districts in this training program. Teachers are trained for the graded elementary schools of the town and city school districts under two main divisions, the kindergarten-primary grades and the upper elementary grades.

Teachers are trained for all the teaching fields found in the public schools. These fields include art, agriculture, biological science, chemistry, commercial education, earth science, economics, English, French, German, government, history, home economics, industrial arts, instrumental music, Latin, mathematics, physics, physical education (men), physical education (women), school music, Spanish, sociology, speech, and vocal music.

There is maintained on the campus a complete demonstration school ranging from a nursery school and a kindergarten to a senior high school. This unit gives opportunity for demonstrations and student teaching as do also schools in two neighboring towns and in two rural districts that are affiliated with the college. In all these situations the student teachers carry on their student teaching under normal school conditions and under the direct supervision of professionally trained critic teachers who are staff members of the college.

In addition to its function of teacher training, the Iowa State Teachers College serves the schools of the state through its Bureau of Extension Service. Through this bureau, professional consultative service by staff members of the College is made available in all teaching fields. This service is available to teachers, administrators and boards of education. Correspondence study and professional publications are also provided through the Bureau of Extension Service.

Since December of 1942, the Iowa State Teachers College has been host to about a thousand women of the Women's Reserve of the Navy. This group uses dormitory facilities, the food service, and classroom and gymnasium space. From March, 1943, to July, 1944, similar facilities were made available to five-hundred men in the Army Air Corps. In addition these men were instructed by the College staff. The College is one of eighty-two institutions cooperating with the United States Armed Forces Institute in offering correspondence courses to men and women in the service.

The campus includes 132 acres of land and the physical plant is valued at $4,295,000. Dormitory facilities are available for men and women students.

REPORT OF THE REGISTRAR, IOWA STATE TEACHERS COLLEGE

For the School Years, 1942-43 and 1943-44

MARSHALL R. BEARD, Registrar

June 3, 1942 to May 30, 1944

Classes of Students	1942-43			1943-44		
	Men	Women	Total	Men	Women	Total
Students with baccalaureate degrees	18	39	57	7	38	45
Subtotal	18	39	57	7	38	45
Students on four-year college curricula						
Seniors	98	296	394	26	226	252
Juniors	104	475	579	2	237	239
Sophomores	107	156	263	20	135	155
Freshman	224	296	520	72	275	347
Sub-total	533	1223	1756	120	973	1093
Students on two-year curricula						
Second year						
Elementary Education	3	186	189	0	139	139
Kindergarten-Primary	0	182	182	0	151	151
Rural	0	14	14	0	21	21
First year						
Elementary Education	7	346	353	0	236	236
Kindergarten-Primary	0	426	426	0	255	255
Rural	0	90	90	1	93	94
Four-quarter rural						
Second year	0	16	16	0	20	20
First year	0	45	45	1	57	58
Twelve weeks normal training	2	131	133	1	223	224
Sub-total	12	1,436	1,448	3	1,195	1,198
Total number regular students	563	2,698	3,261	130	2,206	2,336
Special music not on other curricula (Collegiate)	3	10	13	1	29	30
Special music (Sub-collegiate)	2	12	14	4	6	10
Visitors	3	13	16	0	20	20
Sub-total	8	35	43	5	55	60
TOTAL IN RESIDENCE	571	2,733	3,304	135	2,261	2,396
Students completing extension work						
Correspondence work	26	747	773	24	772	796
Extension work	0	39	39	0	0	0
Total completing extension work	26	786	812	24	772	796
Grand total exclusive of duplicates and of pupils in the campus and affiliated schools	592	3,405	3,997	158	2,951	3,109

REPORT OF REGISTRAR—Continued

Pupils in the Campus and Affiliated Schools	1942-43			1943-44		
	Boys	Girls	Total	Boys	Girls	Total
Campus school	262	301	563	306	345	651
Affiliated schools in classes taught by students						
Hudson						
Primary grades	30	23	53	41	25	66
Intermediate and upper grades	58	54	112	48	43	91
High School	35	51	86	48	36	84
Waterloo						
Primary grades	60	73	133	45	56	101
Intermediate grades	64	70	134	67	71	138
Junior high school	78	82	160	0	0	0
Rural demonstration schools (2)	14	8	22	14	8	22
Rural apprentice teaching centers (37)	266	268	534	.....	.....	.....
(22)	.....	.....	.....	175	182	357
Total in the campus and affiliated schools	867	930	1,797	744	766	1,510
Number Receiving Degrees and Diplomas						
1. The degree of bachelor of arts	57	156	213	22	130	152
2. Two-year diplomas						
a. For teachers in grades above the primary	0	90	90	0	70	70
b. For teachers in the kindergarten-primary grades	0	106	106	0	75	75
c. For teachers in rural schools	0	1	1	0	1	1
Total number of graduates	57	353	410	22	276	298
3. Certificates based on less than two years of college work						
a. Four-quarter rural certificate	0	12	12	0	48	48
b. One-year rural certificate	0	26	26	0	17	17

NOTE

The college also furnished instruction for men of the 80th College Training Detachment (Air Crew) later the 3066th Army Air Force Base Unit (College Training, Air Crew) from March 1, 1943 to June 30, 1944. These men are not included in any of the figures given in this report.

The college has furnished no instruction of the U. S. Naval Training School (WAVE) located on the campus. No figures for the navy personnel are included in this report.

REPORT OF REGISTRAR—Continued

Attendance by Quarters	1942-43			1943-44		
	Men	Women	Total	Men	Women	Total
Summer quarter						
Cedar Falls						
Twelve-week session	176	934	1,110	.....	.....	.....
Six-week session	13	518	531	.....	.....	.....
Creston						
Six-week session	0	168	168	.....	.....	.....
Denison						
Six-week session	1	122	123	.....	.....	.....
Red Oak						
Twelve-week session	1	78	79	.....	.....	.....
Six-week session	2	80	82	.....	.....	.....
Total	193	1,900	2,103	.....	.....	.....
Cedar Falls						
Twelve-week session	49	822	871	.....	.....	.....
Six-week session	3	333	336	.....	.....	.....
Workshop	0	31	31	.....	.....	.....
Corning						
Twelve-week session	0	40	40	.....	.....	.....
Six-week session	0	100	100	.....	.....	.....
Missouri Valley						
Twelve-week session	0	70	70	.....	.....	.....
Six-week session	1	73	74	.....	.....	.....
Sheldon						
Twelve-week session	1	79	80	.....	.....	.....
Six-week session	0	60	60	.....	.....	.....
Total	54	1,608	1,662	.....	.....	.....
Fall Quarter	432	949	1,381	75	745	820
Winter quarter	356	872	1,228	63	684	747
Spring quarter	231	806	1,037	53	667	720
Total for fall, winter, and spring quarters exclusive of duplicates	472	1,026	1,498	96	830	926
Total in residence exclusive of dulpicates and of pupils in the campus and affiliated schools	571	2,733	3,304	135	2,261	2,396

FINANCES OF THE IOWA STATE TEACHERS COLLEGE

Report of the Secretary Regarding Receipts and Disbursements of all Funds from July 1, 1942 to June 30, 1943

BENJAMIN BOARDMAN, Secretary

SUPPORT OF SCHOOL FOR YEAR 1942-1943

Amounts on Hand in the Different Funds, July 1, 1942

Funds	Balances	
Educational Income	$ 30,995.24	
Repairs, Replacements and Alterations	461.49	
Auxiliary Enterprises	9,936.78	
Service Departments	11,028.93	
Trust Funds	20,125.52	
Auxiliary Activities	11,469.72	
Intercollegiate Athletics	3,140.47	
Branch Summer Schools	386.31*	$ 86,771.84

*Deficit.

RECEIPTS FOR YEAR 1942-1943

State Appropriations			
Educational and General Purposes		$ 669,900.00	
Repairs, Replacements and Alterations		9,000.00	678,900.00
Other Sources			
Educational Income			
Tuition	$ 118,639.17		
Fees and Miscellaneous	353,300.22		
Miscellaneous	58,136.94	530,076.33	
Auxiliary Enterprises			
Bartlett Hall	39,134.43		
Anna B. Lawther Hall	38,760.21		
The George T. Baker Hall	13,051.67		
Homer H. Seerley Hall	11,088.16		
Food Service, Commons	180,415.63	282,450.10	
Service Departments			
Correspondence Study	$ 16,868.25		
Extension Class Fees	168.00		
Multigraph Department	10,345.50		
Laundry	15,966.98	43,348.73	
Trust Funds			
Student Organizations	$ 82,252.52		
Student Loan	3,234.66		
State Certificate	946.00	86,433.18	
Auxiliary Activities		38,159.88	
Intercollegiate Athletics		15,287.86	
Army Air Corps		87,738.23	
Repairs, Replacements and Alterations		2,062.48	
Retrenchment and Reform Order No. 490		300.00	
Branch Summer School		1,245.21	$1,087,102.00
Grand Total Balance and Receipts			$1,852,773.84

RESUME

Balance on Hand, July 1, 1942	86,771.84	
Received from State Appropriations	678,900.00	
Received from Other Sources	1,087,102.00	
Net Support, 1942-1943		$1,852,773.84

ITEMIZED EXPENDITURES, 1942-1943

EDUCATIONAL AND GENERAL PURPOSES

General Control		
Salaries		
Administrative Officials	$ 46,395.64	
Clerical Service	50,838.33	
General Office Expense		
Printing	12,344.02	
Office Supplies	11,135.90	
Office Equipment	94.34	
Telephone and Telegraph	4,472.21	

Travel Expenses		1,324.65	
Miscellaneous Items		2,188.99	
Special Bureaus and Activities			
Alumni Bureau Supplies and Traveling Expenses		833.46	
Commencements		2,290.19	
Placement Bureau Supplies		2,606.58	
Bureau of Publications Supplies		1,304.12	
Public Speaking Activities		499.54	
Religious Activities		2,208.94	
Research Bureau Supplies		1,608.27	$ 140,145.18
Instruction			
Instructional Service			
Summer Session		89,689.58	
Collegiate Year		321,997.79	
Library Service			
Administrative Staff		18,720.00	
Student Assistants		4,012.28	
Library Books		8,088.90	
Magazines and periodicals		2,580.52	
Binding		1,316.55	
Operating Equipment and Supplies		1,086.30	
Instructional Supplies		14,984.41	
Instructional Equipment		4,141.69	
Student Assistants		2,160.67	468,778.69
Operation of the Plant			
Maintenance Staff		34,304.36	
Maintenance—Extra Seasonal Labor		3,897.17	
Heating and Power Plant Staff		16,473.40	
Janitorial Staff		27,009.40	
Fuel		48,851.65	
Repairs		6,053.05	
Physical Plant Equipment		1,551.22	
Maintenance Supplies		11,093.25	
Janitorial Supplies		6,023.09	
Light, Water, Gas and Sewage Disposal		3,442.56	
Bus and Truck Maintenance and Operation		2,663.98	161,363.13
Extension Service			
Administration		4,000.00	
Clerical Staff		3,242.69	
Schools Service Staff		7,722.28	
Office Expense		5,397.89	
Traveling Expenses		4,774.31	
Educational Conferences		64.04	25,201.21
			$ 795,488.21

AUXILIARY ENTERPRISES

Bartlett Hall			
Administration	$ 2,333.42		
Janitorial Service	2,915.24		
Heat, Light, Water and Gas	3,211.42		
Furniture and Furnishings	909.03		
Painting, Plumbing, Electrical and Carpentry Service	1,165.18		
Janitorial Supplies	351.36		
Laundry and Cleaning	476.48		
Telephone Service	335.36		
Operating Supplies	83.26		
Office Supplies	21.99		
Cleaners Accounts	133.49		
Notes Payable and Interest	11,350.00		
Insurance	202.09		
Refunds	191.25	23,679.57	
Anna B. Lawther Hall			
Administration	$ 6,211.89		
Janitorial Service	6,559.54		
Heat, Light, Water and Gas	3,547.61		
Furniture and Furnishings	468.85		
Painting, Plumbing, Electrical and Carpentry Service	1,468.53		
Janitorial Supplies	926.95		
Laundry and Cleaning	774.52		
Telephone Service	383.46		
Operating Supplies	196.90		
Office Supplies	70.86		
Cleaners Account	420.24		
Notes Payable and Interest	12,075.67		
Refunds	776.30	33,881.32	

The George T. Baker Hall for Men			
Administration	$ 2,298.93		
Janitorial Service	1,940.01		
Heat, Light and Water	972.06		
Furniture and Furnishings	24.01		
Painting, Plumbing, Electrical and Carpentry Service	895.04		
Janitorial Supplies	157.55		
Laundry and Cleaning	148.37		
Telephone Service	208.76		
Operating Supplies	111.65		
Office Supplies	29.03		
Cleaners Account	226.63		
Notes Payable and Interest	5,538.00		
Refunds	1,099.84	13,649.88	
The Homer H. Seerley Hall for Men			
Administration	$ 1,979.89		
Janitorial Service	1,203.06		
Heat, Light and Water	985.75		
Furniture and Furnishings	1,548.07		
Painting, Plumbing, Electrical and Carpentry Service	380.87		
Janitorial Supplies	60.52		
Laundry and Cleaning	232.75		
Telephone Service	158.67		
Operating Supplies	99.63		
Office Supplies	19.55		
Cleaners Accounts	219.66		
Notes Payable and Interest	5,975.67		
Refunds	274.75	13,138.84	
Food Service—The Commons			
Administration	$ 10,221.35		
Kitchen Service	45,298.45		
Heat, Light, Water and Gas	2,425.22		
Kitchen and Service Equipment	1,588.38		
Painting, Plumbing, Electrical and Carpentry Service	1,106.23		
Janitorial Supplies	470.28		
Laundry and Cleaning	5,577.55		
Kitchen and Service Supplies	2,823.35		
Office Supplies Including Telephone	875.40		
Food Stuffs	95,074.48		
Insurance	267.18	165,727.87	$ 250,077.48
SERVICE DEPARTMENTS			
Multigraph Department			
Clerical Service	$ 4,454.11		
Operating Supplies	5,220.01		
Equipment	0.00		
Repairs	61.96		
Heat, Light and Water	201.63	9,937.71	
Laundry			
Wages	$ 8,087.76		
Operating Supplies	1,413.49		
Equipment	102.66		
Repairs	239.90		
Heat, Light, Water and Gas	315.00		
Laundry Investments	1,000.00	11,158.81	
Correspondence Study		14,570.50	
Extension Class Fees		560.43	$ 36,227 45
EDUCATIONAL INCOME			
Tuition Refunds	$ 7,991.73		
Radio	1,802.28		
Miscellaneous	5,082.95		
War Training Service	15,527.46		
Aviation Insurance and Teaching	1,059.10		
Navy	293,799.31		
Transfer	125,588.21	450.851.04	$ 450,851.04
TRUST FUNDS			
Student Organizations	$ 82,650.23		
Student Loan	2,358.20		
State Certificate	946.00	85,954.43	$ 85,954.43
AUXILIARY ACTIVITIES			39,349.84

INTERCOLLEGIATE ATHLETICS	16,435.82
BRANCH SUMMER SCHOOLS	858.90
RETRENCHMENT AND REFORM ORDER NO. 490	300.00
ARMY AIR CORPS	111,643.63
REPAIRS, REPLACEMENTS AND ALTERATIONS	11,523.97
	$1,798,710.77
Less Transfer	$ 125,588.21
Net Disbursements for 1942–1943	1,673,122.56
Balance, June 30, 1943	179,651.28
	$1,852,773.84

SALARIES—INSTRUCTIONAL SERVICE

1942-1943

Department	Summer 1942 Second and Third Payments	Academic Year 1942–1943	Summer 1943 First Payment
Arts			
One Professor and Head	$ 733.34	$ 3,300.00	
One Professor Emeritus	150.00	675.00	$ 75.00
One Assistant Professor	62.50	2,250.00	250.00
One Assistant Professor		2,700.00	300.00
One Instructor	45.00		
One Instructor	625.00	2,250.00	100.00
One Instructor	444.45	2,250.00	250.00
One Instructor	500.00	2,250.00	250.00
One Instructor			86.66
One Instructor	500.00		
One Instructor	325.00		
Commercial Education			
One Associate Professor and Head	600.00	2,700.00	300.00
One Associate Professor Emeritus	150.00	675.00	75.00
One Assistant Professor		1,066.64	
One Instructor	400.00	1,800.00	80.00
One Instructor	375.00	2,250.00	250.00
Educational Department			
One Professor and Head	800.00	3,600.00	400.00
Four Associate Professors	2,200.02	10,200.00	1,133.31
Five Professors	2,733.35	14,300.01	1,399.98
One Instructor	300.00	.....	.....
One Instructor	375.00	2,250.00	100.00
English			
One Assistant Professor and Head	666.67	2,583.34	.....
One Professor Emeritus	.....	525.00	.....
One Professor Emeritus	.....	150.00	.....
Four Associate Professors	975.00	9,975.00	720.00
Three Professors	1,100.00	8,400.00	933.33
Four Assistant Professors	2,233.35	9,900.00	639.98
One Assistant Professor (Part Time)	.....	666.67	.....
One Instructor	525.00	.....	.....
Three Instructors	.....	.....	593.33
Three Instructors (Part Time)	.....	600.00	.....
Home Economics			
One Associate Professor and Head	666.67	3,000.00	333.33
One Instructor	444.45	2,000.00	.....
One Instructor	.....	2,400.00	266.66
One Instructor	350.00	.....	.....
Two Instructors	.....	.....	166.66
Languages			
One Professor and Head	733.34	3,300.00	366.66
One Professor Emeritus	.....	675.00	75.00
One Associate Professor	600.00	2,700.00	300.00
One Assistant Professor	.....	2,250.00	.....
Mathematics			
One Associate Professor and Head	200.00	3,000.00	333.33
One Professor Emeritus	150.00	675.00	75.00
One Professor	533.34	2,400.00	266.66
One Instructor	500.00	2,400.00	266.66
One Instructor	.....	.....	250.00
One Instructor	400.00	.....	200.00
Music			
One Professor and Head	800.00	3,600.00	400.00
Five Assistant Professors	2,677.79	12,200.00	1,355.54
One Assistant Professor	.....	2,700.00	300.00
One Assistant Professor	533.34	1,333.30	.....

Department	Summer 1942 Second and Third Payments	Academic Year 1942-1943	Summer 1943 First Payment
Three Instructors	812.50	5,400.00	480.00
Three Instructors		6,250.00	694.44
Physical Education For Men			
One Professor and Head	733.34	3,300.00	366.66
One Professor Emeritus	150.00	750.00	112.50
One Associate Professor	500.00	2,250.00	250.00
One Associate Professor	666.67	416.66	
One Assistant Professor	150.00	2,700.00	300.00
One Instructor	600.00	1,957.50	
One Instructor	666.67	3,166.68	366.66
One Instructor		1,120.00	
Physical Education For Women			
One Professor and Head	550.00	3,300.00	366.66
One Associate Professor	400.00	2,400.00	266.66
Two Assistant Professors	819.45	4,250.00	472.22
One Instructor	444.45	2,000.00	222.22
One Instructor	444.45	1,500.00	88.88
One Instructor		2,000.00	222.22
One Instructor	250.00		
Two Instructors			205.00
Substitutes		231.00	
Science			
One Professor and Head	600.00	3,600.00	400.00
One Professor Emeritus		225.00	
One Associate Professor Emeritus	150.00	675.00	75.00
Seven Professors	4,416.69	22,050.00	2,466.63
One Associate Professor		2,700.00	300.00
One Assistant Professor	600.00	2,700.00	300.00
Two Instructors	600.00		373.32
One Instructor		300.00	200.00
One Substitute Instructor		150.00	
Social Science			
One Professor and Head	800.00	3,600.00	400.00
Two Professors	1,466.68	6,600.00	733.32
Three Associate Professors	1,833.34	8,250.00	916.66
One Associate Professor		3,000.00	333.33
One Instructor	500.00		
Two Instructors			350.00
One Associate Professor	733.34	999.99	
One Associate Professor	400.00		266.66
Teaching			
One Associate Professor and Head	700.00	3,150.00	350.00
One Professor	666.67	3,000.00	333.33
Two Associate Professors	658.34	4,650.00	516.66
One Associate Professor		2,400.00	266.66
Seven Associate Professors	3,050.01	16,400.00	1,827.20
Five Assistant Professors		10,150.00	
One Assistant Professor		2,000.00	88.88
One Assistant Professor	444.45	2,000.00	
Three Instructors	666.67	6,000.00	676.66
Six Instructors	1,638.90	10,317.50	
Seven Instructors		13,950.00	1,455.54
Six Instructors		12,250.00	
One Instructor			166.66
Four Instructors	1,185.00		
Three Junior Supervisors	400.02		
Seven Junior Supervisors		3,165.00	
Three Junior Supervisors		1,995.00	133.32
Three Junior Supervisors	400.02		233.32
Two Junior Supervisors			133.32
Thirty-nine Senior Teachers for Rural Project		705.00	
Four Substitute Teachers		73.50	
Branch Summer School (Not Included in Above)			
One Instructor	100.00		
Eight Instructors			1,733.32
Two Instructors	550.01		466.66
One Professor	558.34		350.00
One Associate Professor	111.11		222.22
One Assistant Professor			250.00
Two Assistant Professors	86.97		153.00
Totals	$ 55,911.70	321,997.79	$ 33,777.88

SALARIES FOR EXECUTIVE OFFICERS
1942-1943

	Educational and General Purposes General Control
President	$ 7,500.00
Registrar Emeritus	900.00
Dean of Men	3,300.00
Director of Research	3,675.00
Business Manager	3,600.00
Director of Alumni Affairs	3,200.00
Director of Placement	4,200.00
Dean of Faculty	5,000.00
Dean of Women	4,500.00
Director of Publications	3,200.00
Registrar	3,999.99
Director of Religious Activities	3,000.00
Assistant Business Manager	320.65
Total	$ 46,395.64

SALARIES FOR LIBRARIANS
1942-1943

	Educational and General Purposes Instruction
Librarian	$ 3,600.00
Eight Assistants	15,120.00
Student Assistants	4,012.28
Total	$ 22,732 28

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS
1942-1943

	Educational and General Purposes Operation of the Plant
Maintenance Staff	
Twenty-seven on Monthly Basis	$ 44,326.19
Extra seasonal labor	3,897.17
	48,223.36
Less credit from other funds for Painting, Plumbing, Electrical and Carpentry Service	10,021.83
Total—Maintenance Staff and Extra Seasonal Labor	$ 38,201.53
Heating and Power Plant—Personal Service	
Four Engineers	$ 7,034 55
Boiler Room Foreman	1,740.00
Four Firemen	6,148.00
One Equipment Operator	1,420.00
Wages, Workmen on the Hour Basis	130.85
Total	$ 16,473.40
Janitorial Service	
Foreman	$ 1,858.56
Fourteen Janitors	16,632.00
Six Janitresses	4,279.44
Extra Janitorial Service	4,311.90
	27,081.90
Less credit from other funds for Painting, Plumbing; Carpentry and Electrical Service	72.50
Total	$ 27,009.40

SALARIES PAID—CLERICAL SERVICE
1942-1943

	Educational and General Purposes General Control
Supervisor	$ 1,560.00
Two Cashiers	2,680.00
Eleven Secretaries	14,567.55
Fifteen Stenographers	14,239.33
Twelve Clerks	11,752.57
Additional Temporary Help	6,038.88
Total	$ 50,838.33

SALARIES PAID—EXTENSION SERVICE
1942-1943

	Educational and General Purposes Extension Service
Executive Officer	
Professor and Director	$ 4,000.00
Clerical Service	
One Secretary	1,480.00
Two Stenographers	1,706.05
Extra Help	56.64
	$ 3,242.69

	Service Departments Correspondence Study
Clerical Service For Correspondence Study	
Two Stenographers	$ 1,892.96
Extra Help	88.98
	$ 1,981.94

	Educational and General Purposes Extension Service
Schools Service Staff	
One Professor Emeritus	$ 761.25
One Associate Professor	2,399.94
One Associate Professor	1,999.98
One Assistant Professor	2,250.00
Extra Help	311.11
	$ 7,722.28

ADDITIONAL SALARIES
1942-1943

	Educational and General Purposes General Control
Choir Director	$ 600.00
Organist	600.00
	$ 1,200.00

SALARIES—STUDENT HEALTH SERVICE
1942-1943

	Auxiliary Activities
Health Director	$ 1,200.00
Assistant Physician	200.00
Supervisor of Hospital	1,325.00
Two Nurses	2,130.00
Cook	650.00
Housekeeper	710.00
Emergency Service	180.50
Additional Janitorial Help	57.81
	$ 6,453.31

SALARIES—OPERATION OF THE COMMONS
1942-1943

	Auxiliary Activities
Social Director	$ 1,512.50
Stenographer	750.00
Night Clerk	650.00
Two Cleaning Women	1,623.50
Extra Cleaning Help	143.53
	$ 4,679.53

DEPARTMENTAL EXPENDITURES
1942-1943

	Educational and General Purposes Instruction
Arts	$ 194.18
Commercial Education	454.16
Education	547.76
English	561.55
Home Economics	571.85
Languages	51.15
Mathematics	166.48
Music	2,855.46
Physical Education for Men	1,227.13
Physical Education for Women	1,581.52
Science	1,679.74
Social Science	386.05
Illustrative and Student Teaching	4,707.38
	$ 14,984.41

SALARIES PAID—BARTLETT HALL
1942-1943
(Five months only)

	Auxiliary Enterprises
Administrative Salaries	
Director	$ 937.50
Assistant	100.00
Housekeeper	275.00
Night Clerk	325.00
Telephone Operators	686.40
Extra Clerks	9.52
Total	$ 2,333.42
Janitorial Service	
Cleaning Women and Extra Janitorial Service	$ 2,915.24

(Bartlett Hall was used by the Waves during the last seven months)

SALARIES PAID—THE ANNA B. LAWTHER HALL
1942-1943

Administrative Salaries		
Director	$	2,400.00
Assistants		837.50
Housekeeper		765.00
Night Clerk		780.00
Telephone Operstors		799.54
Office Clerks and Assistants		629.85
Total	$	6,211.89
Janitorial Service		
Cleaning Women	$	6,559.54

SALARIES PAID—THE GEORGE T. BAKER HALL
1942-1943

Administrative Salaries		
Director	$	1,190.00
Housekeeper		719.93
Assistants		389.00
Total	$	2,298.93
Janitorial Service		
Cleaning Women and Assistants	$	1,940.01

(Baker Hall was used by the Unites States Army during the last four months)

SALARIES PAID—THE HOMER H. SEERLEY HALL
1942-1943

		Auxiliary Enterprises
Administrative Salaries		
Director	$	800.00
Housekeeper		560.00
Assistants		619.89
Total	$	1,979.89
Janitorial Service		
Cleaning Women and Assistants	$	1,203.06

(Seerley was used by the United States Army during the last four months)

SALARIES PAID—COMMONS FOOD SERVICE
1942-1943

Administrative Salaries		
Director of Foods	$	1,896.45
Assistant Director of Foods		1,310.00
Purchasing Agent		1,400.00
Fountain Room Manager		1,005.00
Checkers and Cashiers		1,512.00
Other Services		3,097.90
Total	$	10,221.35
Kitchen Service		
Kitchen Service and Janitors	$	45,298.45

(The Commons Food Service met the needs of the Students, the Faculty, the Waves, and the Army Air Corps)

SALARIES PAID—MULTIGRAPH DEPARTMENT
1942-1943

		Service Department
Clerk in Charge	$	1,243.13
Multigraph Operator		1,129.26
Mimeograph Operator		941.80
Stenographer		943.54
Extra Clerical Service		196.38
Total	$	4,454.11

SALARIES PAID—LAUNDRY

1942-1943

Laundress		$ 1,249.00
Helpers		6,838.76
Total		$ 8,087.76

NAVAL TRAINING SCHOOL

Fiscal Year, July 1, 1942, to June 30, 1943

EXPENSES		
U. S. Navy Construction and Commission Account		
Messing Facilities	$ 21,201.28	
Housing Facilities	27,463.06	
Instruction Facilities	17.01	$ 48,681.35
U. S. Navy Mess Budget		
Direct Expense		206,277.26
U. S. Navy Housing Budget		
Housing - Bartlett	30,919.19	
Housing - Other than Bartlett	7,921.51	38,840.70
Total Expenditures		$ 293,799.31

ARMY AIR CORPS

Fiscal Year, July 1, 1942, to June 30, 1943

EXPENSES		
Army Air Corps Facilities		
Messing Facilities	$ 4,773.13	
Housing Facilities	7,916.62	
Instruction Facilities	1,221.04	
Medical Facilities	705.72	$ 14,616.51
Messing Budget		36,214.62
Medical Budget		4,488.70
Instruction Budget		41,484.88
Housing "A" Budget		5,893.29
Housing "B" Budget		1,290.73
Use of Facilities		7,654.90
Total Expenditures		$ 111,643.63

The contracts with the Navy and Army are run on a Cost Basis, plus payment for use of Facilities.

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

From July 1, 1942, to July 1, 1943

BENJAMIN BOARDMAN, Treasurer

	Balance July 1, 1942	Total Deposits	Total Checks Drawn	Balance July 1, 1943
All Funds	$ 86,771.84	$1,766,002.00	$1,673,122.56	$ 179,651.28

FINANCES OF THE IOWA STATE TEACHERS COLLEGE

Report of the Secretary Regarding Receipts and Disbursements of all Funds from July 1, 1943, to June 30, 1944

BENJAMIN BOARDMAN, Secretary

SUPPORT OF SCHOOL FOR YEAR 1943-1944

Amounts on Hand in the Different Funds, July 1, 1943

FUNDS	BALANCES	
Educational Income	$ 110,220.53	
Auxiliary Enterprises	42,309.40	
Service Departments	18,150.21	
Trust Funds	20,604.27	
Auxiliary Activities	10,279.76	
Intercollegiate Athletics	1,992.51	
Army Air Corps	23,905.40*	
		$ 179,651.28

*Deficit.

RECEIPTS FOR YEAR 1943-1944

STATE APPROPRIATIONS			
Educational and General Purposes	$ 685,000.00		
Repairs, Replacements and Alterations	10,000.00		
Salary Increase	30,000.00		$ 725,000 00
OTHER SOURCES			
Educational Income			
Tuition	$ 85,003.16		
Fees and Miscellaneous	27,603.62		
Miscellaneous	188,392.33	300,999.11	
Auxiliary Enterprises			
Bartlett Hall	$ 43,713.00		
Anna B. Lawther Hall	40,600.23		
The George T. Baker Hall	12,946.62		
The Homer H. Seerley Hall	13,324.10		
Food Service - Commons	139,380.82	249,964.77	
Service Departments			
Correspondence Study	$ 13,205.15		
Multigraph Department	11,345.86		
Laundry	35,400.62		
Central Stores	7,726.15	67,677.78	
Trust Funds			
Student Organizations	$ 182,935.61		
Student Loan	1,699.69		
State Certificate	732.00	185,367.30	
Auxiliary Activities		32,608.28	
Intercollegiat/Athletics		3,475.90	
Naval Training School		356,264.43	
Army Air Corps		400,410.66	$ 1,596,768.23
Grand Total Balance and Receipts			$ 2,501,419.51

RESUME

Balance on Hand, July 1, 1943	$ 179,651.28	
Received from State Appropriations	725,000.00	
Received from Other Sources	1,596,768.23	
Net Support, 1943-1944		$ 2,501,419.51

ITEMIZED EXPENDITURES, 1943-1944

EDUCATIONAL AND GENERAL PURPOSES

General Control			
Salaries			
Administrative Officials	$ 45,225.00		
Clerical Service	48,256.49		
General Office Expense			
Printing	9,366.83		
Office Supplies	12,183.43		
Office Equipment	797.77		
Telephone and Telegraph	3,429.21		
Traveling Expenses	1,907.56		
Miscellaneous Items	3,519.33		
Special Bureaus and Activities			
Alumni Bureau Supplies and Traveling Expenses	1,046.16		
Commencements	1,952.83		
Placement Bureau Supplies	1,906.52		
Public Speaking Activities	.52		
Bureau of Publications Supplies	1,883.63		
Religious Activities	2,751.74		
Research Bureau Supplies	1,190.21	$ 135,417.23	
Instruction			
Instructional Service			
Summer Session	99,001.47		
Collegiate Year	320,441.99		
Library Service			
Administrative Staff	17,980.01		
Student Assistants	4,769.16		
Library Books	6,529.92		
Magazines and Periodicals	2,062.53		
Binding	1,148.86		
Operating Equipment and Supplies	1,076.51		
Instructional Supplies	14,137.06		
Instructional Equipment	2,140.88		
Student Assistants	3,081.01	472,369.40	
Operation of the Plant			
Maintenance Staff	36,618.27		
Maintenance-Extra Seasonal Labor	2,738.30		
Heating and Power Plant Staff	16,266.38		
Janitorial Staff	30,123.34		
Fuel	66,293.60		
Repairs	11,719.40		
Physical Plant Equipment	2,101.74		
Maintenance Supplies	11,324.42		
Janitorial Supplies	2,349.53		
Light, Water, Gas and Sewage Disposal	2,842.09		
Bus and Truck Maintenance and Operation	3,031.82	185,408.89	
Extension			
Administration	4,000.00		
Clerical Staff	3,227.80		
Schools Service Staff	7,800.00		
Office Expense	679.66		
Traveling Expenses	3,595.75		
Educational Conferences	732.08		
Radio Administration and Service	11,611.05	31,646.34	$ 824,841.86

AUXILIARY ENTERPRISES

Bartlett Hall			
Furniture and Furnishings	139.38		
Laundry and Cleaning	265.47		
Notes Payable and Interest	34,175.00		
Janitorial Service	470.00		
Painting, Plumbing, Eletrical and Carpentry Service	892.19		
Accrued Repairs Fund	297.04	$ 36,239.08	
Anna B. Lawther Hall			
Administration	$ 7,686.10		
Janitorial Service	10,085.83		
Heat, Light, Water and Gas	4,291.45		
Furniture and Furnishings	589.57		
Painting, Plumbing, Eletrical and Carpentry Service	5,229.68		
Janitorial Supplies	780.04		
Laundry and Cleaning	1,182.07		
Telephone Service	428.91		
Operating Supplies	45.25		
Office Supplies	138.82		
Cleaners Account	870.68		
Interest and Notes Payable	12,125.00		
Refunds	591.50	44,044.90	

The George T. Baker Hall for Men			
Administration	$ 347.62		
Janitorial Staff	128.80		
Painting, Plumbing, Eletrical and Carpentry Service	2,745.00		
Heat, Light and Water	200.00		
Furniture and Furnishings	200.00		
Janitorial Supplies	11.43		
Laundry and Cleaning	70.27		
Telephone Service	34.23		
Refunds	21.00		
Notes Payable and Interest	7,387.23	11,145.58	
The Homer H. Seerley Hall for Men			
Administration	$ 92.81		
Furniture and Furnishings	200.00		
Painting, Plumbing, Electrical and Carpentry Srvice	798.33		
Laundry and Cleaning	95.25		
Office Expense	391.35		
Notes Payable and Interest	7,500.00	9,077.74	
Food Service—The Commons			
Administration	$ 3,558.94		
Kitchen Service	21,422.74		
Heat, Light, Water and Gas	2,917.27		
Kitchen and Service Equipment	169.62		
Painting, Plumbing, Eletrical and Carpentry Service	1,330.70		
Janitorial Supplies	29.78		
Laundry and Cleaning	11,355.45		
Kitchen and Service Supplies	1,666.31		
Office Supplies including Telephone	1,319.20		
Foodstuffs	56,064.62		
Notes Payable and Interest	8,000.00	107,834.63	$ 208,341.93
SERVICE DEPARTMENTS			
Multigraph Department			
Clerical Service	$ 3,947.23		
Operating Supplies	3,786.72		
Repairs	38.03		
Heat, Light and Water	238.29		
Investments	4,000.00	$ 12,010.27	
Laundry			
Wages	$ 15,816.36		
Operating Supplies	2,646.73		
Equipment	2,762.02		
Repairs	673.82		
Heat, Light, Water and Gas	585.00		
Investments	17,000.00	39,483.93	
Correspondence Study		20,443.66	
Central Stores		7,313.45	$ 79,251.31
EDUCATIONAL INCOME			
Refunds	$ 3,595.65		
Miscellaneous	32,173.30		
Transfer	139,841.86		$ 175,610.81
TRUST FUNDS			
Student Organizations	$ 178,120.28		
Student Loan	5,256.00		
State Certificates	740.00		$ 184,116.28
AUXILIARY ACTIVITIES			26,634.77
INTERCOLLEGIATE ATHLETICS			294.60
REPAIRS, REPLACEMENTS AND ALTERATIONS			8,592.19
SALARY INCREASES			15,808.86
ARMY AIR CORPS			376,793.92
NAVAL TRAINING SCHOOL			298,939.65
			$ 2,199,226.18
Less Transfers			139,841.86
Net Disbursements for 1943-1944			$ 2,059,384.32
Balance, June 30, 1944			442,035.19
			$ 2,501,419.51

SALARIES—INSTRUCTIONAL SERVICE
1943-1944

DEPARTMENT	Summer 1943 Second and Third Payments	Academic Year 1943–1944	Summer 1944 First Payment
Arts			
One Professor and Acting Head	$ 600.00	$ 2,700.00	$ 300.00
One Professor Emeritus	150.00	675.00	75.00
One Professor		3,300.00	366.66
One Assistant Professor	500.00	2,400.00	266.66
One Instructor	500.00	2,400.00	266.66
One Instructor	500.00	2,400.00	
One Instructor		2,400.00	
Commercial Education			
One Associate Professor and Acting Head	600.00	2,900.01	333.33
One Associate Professor Emeritus	150.00	675.00	75.00
One Instructor		2,000.00	
One Instructor	500.00	2,400.00	266.66
One Associate Professor and Head			333.33
Education Department			
One Professor and Head	800.00	3,600.00	400.00
Four Professors	2,800.02	12,600.00	1,399.98
One Professor		2,700.00	
One Professor Emeritus	533.34	675.00	75.00
Three Associate Professors	1,733.35	7,800.00	866.65
One Assistant Professor		2,400.00	266.66
One Instructor		2,250.00	
English			
One Professor and Acting Head	600.00	3,000.00	333.33
One Professor Emeritus		450.00	
One Assistant Professor	266.66	2,700.00	
One Associate Professor	600.00	1,800.00	300.00
Two Professors	1,266.67	5,700.00	633.33
One Assistant Professor		666.67	
Two Professors		5,100.00	566.66
One Associate Professor	225.00	2,700.00	300.00
One Assistant Professor	533.34	2,400.00	266.66
One Instructor		150.00	
One Associate Professor	600.00		
One Associate Professor			266.66
Two Instructors	1,000.00		
Home Economics			
One Associate Professor and Head	666.67	3,000.00	333.33
One Instructor	533.34	2,400.00	
One Instructor		1,833.33	
One Instructor			200.00
Languages			
One Professor and Head	733.34	3,300.00	366.66
One Professor Emeritus	150.00		
One Assistant Professor		2,250.00	
One Associate Professor		2,700.00	
Mathematics			
One Professor and Head	666.67	3,300.00	266.66
One Professor Emeritus	150.00	675.00	75.00
One Professor	533.34	2,400.00	366.66
One Instructor and Asistant Professor	533.34	2,400.00	266.66
One Instructor	500.00	2,250.00	250.00
One Instructor			250.00
One Instructor	400.00		
Music			
One Professor and Head	800.00	3,600.00	400.00
Four Instructors	1,744.45	8,625.00	958.32
One Assistant Professor	600.00	435.00	
Two Instructors		4,000.00	
One Assistant Professor		2,400.00	266.66
Two Assistant Professors to Associate Professor	1,133.34	5,400.00	600.00
One Instructor			200.00
Three Assistant Professors	1,577.79	7,100.00	788.88
Physical Education for Men			
One Professor and Head	733.34	3,600.00	400.00
One Professor Emeritus	225.00	1,012 50	112.50
One Assistant Professor	533.37	2,700.00	300.00
One Instructor	733.34	3,300.00	366.66
One Associate Professor	500.00	2,475.00	275.00
One Instructor		2,133.34	266.66
Physical Education for Women			
One Professor and Head	733.34	3,600.00	400.00
One Associate Professor	533.34	2,700 00	300.00

	Summer 1943 Second and Third Payments	Academic Year 1943–1944	Summer 1944 First Payment
DEPARTMENT			
One Assistant Professor	$	$ 2,250.00	$ 250.00
One Assistant Professor	500.00	2,400.00	
One Instructor	444.45	2,250.00	
One Instructor	444.45	2,250.00	250.00
One Instructor		2,250.00	250.00
One Instructor	250.00		
One Substitute Instructor			64.00
Work Shop Lecturer			100.00
Science			
One Professor and Head	800.00	3,600.00	400.00
One Professor Emeritus		225.00	
One Associate Professor Emeritus	150.00	675.00	75.00
Seven Professors	4,933.37	22,200.00	2,466.63
One Associate Professor	600.00	1,800.00	300.00
One Assistant Professor	600.00	2,010.00	
One Instructor	400.00	1,900.02	233.33
One Instructor	533.34		
One Instructor			180.00
Social Science			
One Professor and Head	800.00	3,600.00	400.00
One Associate Professor	500.00	2,400.00	266.66
One Professor	733.34	3,300.00	366.66
One Professor		3,300.00	
Three Associate Professors	2,000.01	9,000.00	999.99
One Instructor	533.34		
One Instructor	500.00		
One Associate Professor	533.34		
One Associate Professor			300.00
Teaching			
One Professor and Head	700.00	3,300.00	366.66
Two Associate Professors	1,066.68	5,040.00	560.00
One Associate Professor	500.00	2,250.00	
One Assistant Professor	556.24		
Three Assistant Professors	1,600.02	7,200.00	799.98
Four Instructors	1,733.35	8,000.00	888.88
One Instructor	444.45	2,250.00	
One Instructor	777.79		
One Professor	666.67	3,000.00	333.33
One Instructor			166.66
Nine Assistant Professors		17,222.22	
Three Instructors to Assistant Professors		6,900.00	
Seventeen Instructors		31,619.15	
Junior Supervisors	1,050.01	5,050.00	624.99
Substitutes		279.75	
Senior Teachers for Rural Project		390.00	
One Assistant Professor		2,000.00	222.22
Six Weeks Session			
One Assistant Professor			250.00
One Instructor			250.00
Two Assistant Professors	537.79		
One Associate Professor	330.00		
Thirteen Instructors	3,251.14		
BRANCH SUMMER SCHOOLS			
Missouri Valley			
One Director	700.00		
One Assistant Professor	500.00		
Three Instructors	1,400.01		
Three Instructors (Six Weeks)	267.22		
Shelden			
One Director	733.34		
One Associate Professor	600.00		
Two Assistant Professors	954.45		
One Instructor	444.45		
Two Instructors (Six Weeks)	216.67		
Corning			
One Director	444.45		
Two Assistant Professors	944.45		
One Instructor	400.00		
Four Instructors (Six Weeks)	433.34		
Mt. Ayr			
One Director			250.00
One Assistant Professor			261.00
One Instructor to Assistant Professor			93.33
Five Instructors			1,058.31
Others			239.80

Estherville			
One Director			366.66
One Assistant Professor			222.22
Five Instructors			1,149.94
Others			260.75
Atlantic			
One Director			350.00
Six Instructors			1,411.04
Others			325.00
Totals	$ 65,680.55	$ 320,441.99	$ 33,320.92

SALARIES FOR EXECUTIVE OFFICERS

1943-1944

	Educational and General Purposes General Control
President	$ 7,500.00
Registrar Emeritus	375.00
Dean of Men	3,300.00
Director of Research	3,150.00
Business Manager	3,600.00
Director of Alumni Affairs	3,200.00
Director of Placement Bureau	4,200.00
Dean of Faculty	5,000.00
Dean of Women	4,500.00
Director of Publications	3,400.00
Registrar	4,000.00
Director of Religious Activities	3,000.00
Total	$ 45,225.00

SALARIES FOR LIBRARIANS

1943-1944

	Educational and General Purposes Instruction
Librarian	$ 2,850.00
Eight Assistants	15,296.61
Student Assistants	4,769.16
Total	$ 22,915.77
Less Credit from Salary Increases	166.60
	$ 22,749.17

SALARIES PAID—DEPARTMENT OF BUILDINGS AND GROUNDS

1943-1944

	Educational and General Purposes Operation of The Plant
Maintenance Staff	
Twenty-eight on Monthly Basis	$ 54,095.41
Wages, Workmen on Hour Basis	8,576.47
Extra Seasonal Labor	3,111.45
	$ 65,783.33
Less Credit from other funds for Painting, Plumbing, Electrical and Carpentry Service	20,581.12
	$ 45,202.21
Less Credit from Salary Increases	5,845.64
Total Maintenance Staff	$ 39,356.57

Heating and Power Plant—Personal Service		
Four Engineers		$ 7,874.70
Boiler Room Foreman		1,920.00
Four Firemen		7,061.88
One Equipment Operator		1,560.00
Workmen on Hour Basis		29.80
		$ 18,446.38
Less Credit from Salary Increases		2,180.00
Total		$ 16,266.38
Janitorial Service		
Foreman		$ 1,860.00
Seventeen Janitors		23,406.88
Six Janitresses		5,300.86
Extra Janitorial Service		2,720.60
		$ 33,288.34
Less Credit from Salary Increases		3,165.00
Total		$ 30,123.34

SALARIES PAID—CLERICAL SERVICE
1943-1944

	Educational and General Purposes General Control
Supervisor	$ 1,740.00
Two Cashiers	2,971.28
Thirteen Secretaries	18,054.97
Twelve Stenographers	13,180.43
Eleven Clerks	10,178.17
Additional Temporary Help	5,953.26
	$ 52,078.11
Less Credit from Salary Increases	3,821.62
Total	$ 48,256.49

SALARIES PAID—EXTENSION SERVICE
1943-1944

	Educational and General Purposes Extension Service
Executive Officer	
Professor and Director	$ 4,000.00
Clerical Service	
One Secretary	1,680.00
Two Stenographers	1,871.13
Additional Temporary Help	36.67
	$ 3,587.80
Less Credit from Salary Increases	360.00
Total	$ 3,227.80
Clerical Service for Correspondence Study	
Two Stenographers	$ 1,976.95
Less Credit from Salary Increases	270.00
Total	$ 1,706.95
Schools Service Staff	
One Professor Emeritus	$ 900.00
One Associate Professor	2,400.00
One Assistant Professor	2,250.00
One Associate Professor	2,250.00
Total	$ 7,800.00

	Educational and General Purposes Extension Service
Radio Administration and Service	
Assistant Professor and Program Director	$ 3,600.00

ADDITIONAL SALARIES
1943-1944

	Educational and General Purposes General Control
Choir Director	$ 600.00
Organist	600.00
	$ 1,200.00

SALARIES—STUDENT HEALTH SERVICE
1943-1944

	Auxiliary Activities
Health Director	$ 1,200.00
Supervisor of Hospital	1,500.00
Two Nurses	2,400.00
Cook	730.97
Housekeeper	700.00
Emergency Service	96.48
Additional Janitorial Service	57.11
	$ 6,684.56

SALARIES—OPERATION OF THE COMMONS
1943-1944

	Auxiliary Activities
Social Director	$ 106.66
Stenographer	466.13
Night Clerk	781.00
Two Cleaning Women	1,746.01
Extra Cleaning Help	67.55
	$ 3,167.35

DEPARTMENTAL EXPENDITURES
1943-1944

	Educatioanl and General Purposes Instruction
Arts	$ 288.70
Commercial Education	306.51
Education	716.23
English	328.50
Home Economics	613.59
Languages	43.58
Mathematics	69.25
Music	3,217.95
Physical Education for Men	322.06
Physical Education for Women	1,416.26
Science	1,145.07
Social Science	380.42
Illustrative and Student Teaching	5,288.94
	$ 14,137.06

SALARIES PAID—MULTIGRAPH DEPARTMENT

1943-1944

	Service Department
Clerk in Charge	$ 1,305.00
Multigraph Operator	1,000.00
Mimeograph Operator	416.60
Stenographer	1,055.79
Extra Clerical Service	169.84
	$ 3,947.23

SALARIES PAID—LAUNDRY

1943-1944

	Service Department
Manager	$ 1,620.00
Helpers on Hourly Basis	14,196.36
	$ 15,816.36

NAVAL TRAINING SCHOOL

Fiscal Year, July 1, 1943, to June 30, 1944

EXPENSES		
U. S. Navy Construction and Commission Account		
Messing Facilities	$ 384.93	
Housing Facilities	264.51	$ 649.44
U. S. Navy Mess Budget		
Direct Expense		211,433.67
U. S. Navy Housing Budget		
Housing—Bartlett	$ 56,776.04	
Housing—Other than Bartlett	30,080.50	86,856.54
Total Expenditures		$ 298,939.65

ARMY AIR CORPS

Fiscal Year, July 1, 1943, to June 30, 1944

EXPENSES		
Army Air Corps Facilities		
Messing Facilities	$ 493.93	
Housing Facilities	612.05	
Instruction Facilities	1,336.95	
Administrative Overhead Allowance	580.00	$ 3,022.93
Messing Budget		163,727.06
Medical Budget		28,685.62
Instruction Budget		104,757.75
Housing "A" Budget		31,525.77
Housing "B" Budget		26,222.79
Use of Facilities		18,852.00
Total Expenditures		$ 376,793.92

The contracts with the Navy and Army are run on a Cost Basis, plus payment for use of Facilities.

ANNUAL INVENTORY OF REAL ESTATE

IOWA STATE TEACHERS COLLEGE, CEDAR FALLS, IOWA

Year Ending June 30, 1944

Part of Section or Name of Town or Addition	Section or Lot	Township or Block	Ranges	Acres	Description of Buildings and Improvements	Actual Land Value	Actual Building Value	Total Actual Value
Normal Addition to Cedar Falls	Blk. 26	89	14	7.36	One Tool House, City, S. of 26th	4,000	$ 100	$ 4,100
Normal Addition to Cedar Falls	Blk. 26	89	14	1	Lots, E. Tremont, 3 full, 2 part	1,200		1,200
40 A. SE¼SE¼	Sec. 14	89	14	40	Land, 25 lots, Buildings	16,000	2,123,776	2,139,776
40 A. SW¼SE¼	Sec. 14	89	14	40	Land	16,000	1,183,063	1,199,063
40 A. NE¼	Sec. 14	89	14	40	Land, Residence and Garage	8,000	3,000	11,000
4½ A. SE¼SW¼	Sec. 14	89	14	4.5	Land	1,350		1,350
80 A. E½NE¼	Sec 23	89	14	80	Land and Buildings	20,000	1,000	21,000
				212.86		66,550	3,310,939	3,377,489

(Rec. Park—Commencing NW Corner of NE¼ East 15.22 Chains, South 25.8 Chains, West 13.42 Chaios, South 4.05 Chains, West 1.8 Chains, North 29.85 Chains.)

IOWA STATE TEACHERS COLLEGE, CEDAR FALLS, IOWA

Year Ending June 30, 1944

INVENTORY OF BUILDINGS

Buildings		
Administration Building—1895	$	35,000.00
Auditorium Building—1900		110,000.00
Bartlet Hall—1915, 1917, 1923, 1924		485,000.00
Baker Ha —1936		155,000.00
Barn—1916		1,500.00
Commons—1933		188,803.00
Campanile—1926		60,500.00
Central Building—1868		40,000.00
Football Stadium—1936, 1939		88,000.00
Enclosure Wall—1939		11,342.00
Service Lines—1939		11,330.00
Garages—For President—1933		1,200.00
For Dean of Faculty—1935		400.00
For Superintendent—1924		300.00
For Recreation Park—1932		300.00
Garden Tool House		100.00
Gilchrist Hall—1882		40,000.00
Greenhouse and Service Tunnel—1938		37,105.00
Heating Plant—1932, 1940		361,405.00
Hospital—1912, 1924		17,000.00
Nurses' Home		3,000.00
Isolation		2,000.00
Laundry—1936		15,000.00
Lawther Hall—1940		402,183.00
Library—1907		173,000.00
Men's Gymnasium—1923		180,000.00
Pre-School—1913		1,500.00
Physics and Chemistry—1906		72,000.00
Residences—President's Home—1906		18,000.00
Dean of Faculty's Home—1890		10,000.00
Superintendent's Home—1906		6,800.00
Recreation Park—1928		2,700.00
Seerley Hall—1938		188,556.00
Store House—1904		4,000.00
Shops and Garage—1932		25,000.00
Swimming Pool for Women—1938		124,915.00
Training School—1912		140,000.00
Vocational Building—1914		106,000.00
Women's Gymnasium—1904, 1940		191,000.00
Total	$	3,309,939.00
General Equipment		
Athletic Field and Baseball Bleachers	$	15,000.00
Children's Playground		1,000.00
Clock System		4,000.00
Telephone System		2,700.00
Tennis Courts—Complete		21,000.00
Paving		7,000.00
Total	$	50,700.00

SYNOPSIS OF INVENTORY BY BUILDINGS

	Furniture and Equipment	Supplies
Administration	$ 39,522.31	$ 3,750.77
Auditorium	59,419.05	3,410.69
Bartlet Hall	43,768.89	1,458.08
Baker Hall	16,951.23	530.83
Central Hall	52,674.40	9,328.56
Pre-School	3,014.82	567.93
Gilchrist	30,002.30	7,586.35
Men's Gymnasium and Stadium	8,610.53	5,726.00
Women's Gymnasium	10,727.06	1,359.19
The Commons	51,356.83	18,696.62
Hospital	10,952.39	2,645.75
Library	205,333.64	8,643.09
Lawther Hall	37,821.37	1,054.22
Residences	10,701.54	605.23
Science Building	35,943.79	2,093.20
Training School	27,714.42	12,950.83
Vocational Building	53,482.70	5,970.57
Seerley Hall	18,896.48	520.92
Superintendent's Department		
Rownd's Recreational Park	1,407.07	9.45
Paint Shop	685.97	339.82
Blacksmith Shop	2,048.92	1,196.00
Superintendent's Office	1,213.14	47.87
Turbine Room	287.50	.....
Boiler Room and Annex	857.47	26,975.00
Plumber's Room	1,145.37	509.31
Electrician's Office	3,036.65	5,766.79
Busses and Trucks	40,758.78	.....
Laundry	12,238.64	350.20
Greenhouse	705.56	1,079.88
Barn	6,767.00	115.75
Carpenter Shop	1,699.08	698.50
Central Stores	571.45	1,229.32
Play Ground	665.00	.....
Totals	$ 790,981.35	$ 125,216.72
Grand Total		$ 916,198.07

SYNOPSIS OF INVENTORY BY DEPARTMENTS
July 1, 1944

	Furniture and Equipment	Supplies
Residences	$ 10,701.54	$ 605.23
Dormitories	117,437.97	3,564.05
Hospital	10,952.39	2,645.75
Commons	51,356.83	18,696.62
Superintendent's Department	74,785.97	38,536.24
Music	69,441.55	6,487.44
Extension Division	5,334.46	686.62
Home Economics	7,121.91	2,529.20
Administration	67,219.45	10,585.92
English	11,701.99	2,128.70
Languages	1,311.75	.....
Library	183,835.86	6,444.95
Education	5,215.55	937.55
Mathematics	1,989.47	1,787.35
Commerce	12,599.43	900.00
Science	89,225.48	4,970.64
Social Studies	5,567.57	294.44
Arts and Industrial Arts	15,115.35	2,762.07
Teacher Training	30,729.24	13,518.76
Physical Education—Men	8,610.53	5,726.00
Physical Education—Women	10,727.06	1,359.19
Total	$ 790,981.35	$ 125,216.72
Grand Total		$ 916,198.07

The Investment Funds are classified as follows:

Scholarship	$ 22,140.00
Securities	108,000.00
Total	$ 130,140.00

SUMMARY

Total Real Estate		$ 66,550.00
Total Buildings		3,310,939.00
General Equipment		50,700.00
Total		$ 3,428,189.00
Furniture and Equipment		790,981.35
Supplies		125,216.72
Grand Total		$ 4,344,387.07
Investment in Bonds		130,140.00
		$ 4,474,527.07
Less Notes Payable		173,100.00
		$ 4,301,427.07
Petty Cash for Change	$	905.00
Cedar Falls Trust & Savings Bank		5,000.00
Bank Balance, June 30, 1944		429,467.19
Notes Receivable—Trust—Student Loan		3,596.41
		$ 4,740,395.67

STATISTICS REGARDING FACULTY AND EMPLOYEES OF THE IOWA STATE TEACHERS COLLEGE

Report of July 1, 1942 to July 1, 1944

	1942–43	1943–44
President	1	1
Registrar	1	1
Deans	3	3
Directors of Administrative Functions	6	6
Professors	35	39
Associate Professors	29	25
Assistant Professors	33	20
Instructors	56	52
Student Assistants	10	12
Total	174	159
Extension:		
Professors	5	6
Clerks	4	5
Librarian	1	1
Library Assistants	8	8
Office Secretaries	11	12
Clerks and Stenographers	45	45
Superintendent of Building and Grounds	1	1
Janitors	19	19
Engineers and Mechanics	38	38
Hospitals	7	7
Dormitories:		
Directors	4	3
Housekeepers	4	3
Clerks	6	6
Cleaning Women	28	20
Cafeteria:		
Manager	1	1
Assistant	1	1
Cooks and Kitchen Assistants	84	84
Total	264	260
N Y A Students		
Men	17	None
Women	33	None

REPORT OF TREASURER

RECEIPTS AND DISBURSEMENTS OF ALL FUNDS

From July 1, 1943, to July 1, 1944

BENJAMIN BOARDMAN, Treasurer

	Balance July 1, 1943	Total Deposits	Total Checks Drawn	Balance July 1, 1944
All Funds	$ 179,651.28	$ 2,321,768.23	$ 2,059,384.32	$ 442,035.19

RECAPITULATION OF RECEIPTS AND DISBURSEMENTS

For the Biennial Period, July 1, 1942 to July 1, 1944

	Credit Balance	Receipts	Expenditures	Balance
Educational and General Purposes		$1,354,900.00	$1,354,900.00	
Educatiopal Income	$ 30,995.24	831,075.44	626,461.85	$ 235,608.83
Auxiliary Enterprises	9,936.78	532,414.87	458,419.41	83,932.24
Service Departments	11,028.93	111,026.51	115,478.76	6,576.68
Trust Funds	20,125.52	271,800.48	270,070.71	21,855.29
Auxiliary Activities	11,469.72	70,768.16	65,984.61	16,253.27
Intercollegiate Athletics	3,140.47	18,763.76	16,730.42	5,173.81
Repairs, Replacements and Alterations	461.49	21,062.48	20,116.16	1,407.81
Naval Training School		356,264.43	298,939.65	57,324.78
Army Air Corps		488,148.89	488,437.55	288.66*
Salary Increase		30,300.00	16,108.86	14,191.14
Branch Summer Schools	386.31*	1,245.21	858.90	
Totals	$ 86,771.84	$4,087,770.23 $4,174,542.07	$3,732,506.88 $4,174,542.07	$ 442,035.19

The following amounts represent checks issued by the Secretary during the biennial period, which were not paid by the Treasurer until after July 1, 1944.

Educational and General Purposes	$ 22,456.90
Auxiliary Enterprises	8,398.59
Auxiliary Activities	1,120.30
Service Departments	1,695.77
Educational Income	147.42
Intercollegiate Athletics	
Repairs, Replacements and Alterations	
Trust	671.95
Army Air Corps	31,394.69
Naval Training School	14,861.15
	$ 80,746.77

*Overdraft.

TRUST FUNDS AND INVESTMENTS

The following is a report of the trust funds and investments belonging to the Iowa State Teachers College as of June 30, 1944:

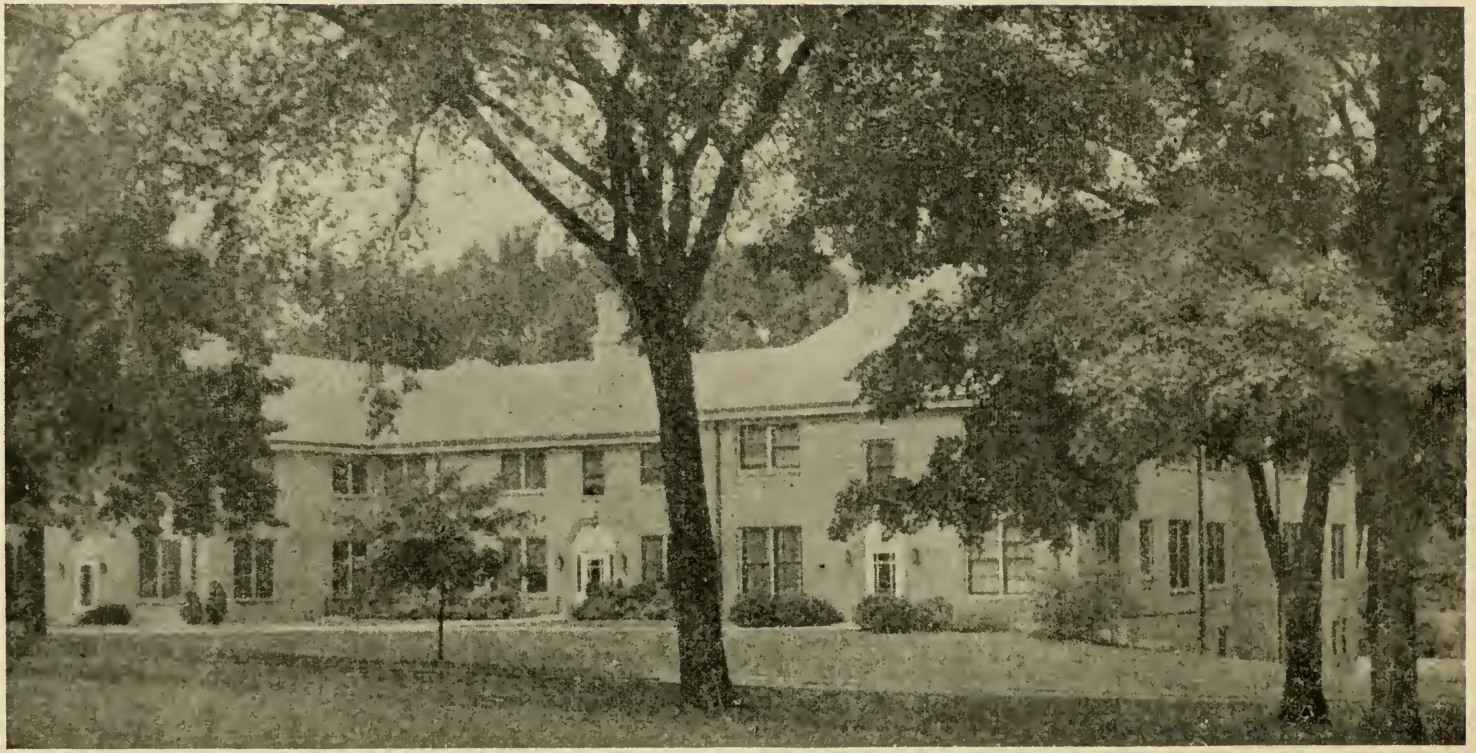
Name of Fund	Invested In	Amount
Dramatics Arts Fund	U.S. Treasury bonds, $7,500; Wapello County Funding bonds, $5,000	$ 12,500
Bertha Martin Memorial Scholarship Fund	United States Treasury bonds	200
Elmer E. Bartlett Scholarship Debate Fund	United States Treasury bond, $110; United States Savings bond, $200	300
Commons Fund	United States Treasury bonds	5,000
Student Loan Fund	United States Treasury bonds, $5,000; Johnson County Funding bonds, $2,000; Viking Pump Company Stock	7,250
Gordon Scholarship Fund	Winneshiek County Primary Road Refunding bond	1,000
Campanile Fund	United States Defense bonds	1,000
Correspondence Study Fund	United States Treasury bonds	9,000
Laundry Fund	United States Treasury bonds	18,000
Boehmler Estate Scholarship Fund	United States Treasury bonds, $3,000; United States Savings bonds, $13,000; Rath Packing Company stocks, $1,890	17,890
Multigraph Department Fund	United States Treasury bonds	4,000
Seerley Foundation Fund	United States Treasury bonds	2,000
Stores Department Fund	United States Treasury bonds	1,000
Dramatic Arts, Bertha Martin Memorial Scholarship, Bartlett Scholarship Debate, Publications Department, Commons, Student Loan, Lambert Scholarship, Gordon Schalorship, Campanile, Correspondence Study, Laundry, and Student Organizations funds	United States Treasury bonds, United States Defense bonds, Fremont County Road Refunding bonds, Henry County Road bonds Buchanan County Road Refunding bonds, Appanoose County Road Refunding bonds, and Ringgold County Road Refunding bonds	51,000
Total trust funds and investments, as of June 30	1944	$130,140

Iowa School for the Blind

Vinton

Biennial Report

Period Ending June 30, 1944



Palmer Hall

Iowa School for the Blind

Leslie M. Hays, Superintendent

The Iowa School for the Blind is an educational institution which offers complete educational opportunity to the visually handicapped boys' and girls from kindergarten through high school. In many respects, the subjects follow the same lines of those found in the schools for the sighted. In addition to academic subjects, special emphasis is placed on music, industrial arts, and physical education. After satisfactorily completing the four year high school course, students are equipped to enter college and those who do so attain records that compare favorably with those of the sighted students.

SUPERINTENDENT LESLIE M. HAYS

In 1943 the Fiftieth General Assembly appropriated funds to establised a sight saving program to take care of the needs of children throughout the state whose vision is too great to use braille but not sufficient to make satisfactory progress in the public schools where ordinary print is used. The sight saving rooms are equipped with special lighting, green chalk boards, sight saving desks, and large type books. Teachers with special training in sight saving work conduct the clases.

ACADEMIC COURSES

In addition to the academic subjects, the effort in the School is to provide the students with a wholesome philosophy of life, to help them accept blindness more as an inconvenience rather than a handicap. The real handicap might lie in the lack of innate ability; the lack of health, initiative, application, resourcefulness—and not one of those does sight give, nor the loss of or lack of sight take away. Losing one's sight may become a challenge hitherto unsuspected. When one avenue to achievement is cut off, even the main highway perhaps, no reason exists why an individual must drop out of the march. Any destination can be reached by detours if one is willing to put in a few longer hours and endure a little rougher going. Visually picturing, mentally seeing through friendly eyes, are some of these detours.

PRIMARY

The primary department stresses fluent reading and rapid thought expression through practical experiences in the world about the child. The school emphasizes Braille reading which is the keynote of book thoughts for the blind pupil. There are three grades of Braille. Grade

1 is given in the kindergarten and in first grade; Grade 1½ is taught in the second grade; and Grade 2 is presented in the sixth grade. This advanced Braille consists of many contractions which add speed to reading and writing. The primary child learns the geography of his home, his school, the work of his friends, and society with their physical, social and geographical relationships to him. As he progresses in his primary work, he is taught to do the work with his hands, mind, and body as his friends about him do in gradual successions of experiences. He learns through dramatization stories, music, healthful rhythmic games and plays, numbers, and nature.

INTERMEDIATE

The School for the Blind has practically the same courses in the intermediate and junior high grades as in public schools with the exception of drawing. Through the use of "My Weekly Reader" and "Current Events," it is cooperating with the reading program set up in the American Educational Press. Geography and history are taught in units, and in both history and language much dramatization is done. The arithmetic course varies from that found in the public school in that mental arithmetic is stressed to a greater degree. This helps to develop the powers of concentration and speeds up the process of learning. The talking books—a portable victrola, with records of books. stories, and plays instead of records of music—and the Braille writer are two important aids. In the lower grades, tests and written work are done mostly in Braille, but the typewriter is used in the higher grades.

HIGH SCHOOL

The high school continues on the foundation established by the grades. Here the student receives instruction in most of the courses offered in a college preparatory curriculum. Magazines such as "The Reader's Digest", "The Searchlight", and the "Weekly News" are published in Braille and keep the student informed on present affairs. The radio, bringing the School of the Air, is used in some classrooms. The Braille library of several hundred volumes affords the students with reading in novels, drama, essays, history, biography, and science.

In commercial subjects besides typewriting, which he studies in the grades, a student learns to use the Braille writer and the stenotype or shorthand machine.

In high school, the student participates in plays, creative writing and contests with public schools.

MUSIC

Seven full time and one part time music teacher are employed. Subjects taught are voice, organ, piano, violin and other instruments of the orchestra. Also harmony, musical form, and history of music are offered. The pupils do not learn their music "by ear", as some people erroneously think, but they memorize it from music printed according to the Braille system. Christmas and Easter vesper services are given by the Iowa School for the Blind choir, and the same organization furnishes the commencement Sunday music. The choir averages thirty-two members. In the orchestra are thirty members. Each year one or more orchestra concerts are given. In state high school music contests both the choir and orchestra have received highest ratings.

HOME AND INDUSTRIAL ARTS

The industrial department of the school gives training in chair caning, mat and brush making, basketry, plain and art weaving, upholstery, leather work, and poultry raising. A four-year course in piano tuning

and repairing enables the student to take his place in a factory with sighted workers. Manual training students do repair work and make some new articles which gives the boys the fundamentals of handling tools.

Home arts consist of sewing, cooking, and home making, all of which subjects are planned to prepare the student to meet the needs of the home.

THE HEALTH PROGRAM

Every student enrolled in the Iowa School for the Blind participates in and benefits from an extensive health education program which has for its objective the development and maintenance of "a sound mind and sound body". Under the direction of three full time and two part time teachers the physical education department carries on a program of interscholastic and intramural sports. The wrestling and cross-country teams compete with boys of other schools in Iowa, while the boys' and girls' track teams enter a national telegraphic meet and two dual meets each spring. Kickball, ground baseball, and touch football are sports included in the intramural schedule. Supervised swimming in the gymnasium pool and roller skating on the large outdoor cement oval are favorite pastimes with the students. Winter sports include ice skating, and sliding down slides constructed on the campus.

Special attention is given in gymnasium classes to those students requiring remedial and corrective exercises. Much emphasis is placed on correct posture, standing, walking, and sitting habits. The good health of students is further guaranteed by the school through its maintenance of a completely equipped hospital which has an eighteen-bed capacity. The hospital includes:

1. A registered trained nurse, who is in constant attendance at the school, administering treatments for eye or other physical ailments, caring for ill students or attending to other hospital duties.
2. A regularly employed physician, who makes daily calls at the school to examine students who are sick or indisposed, to perform the usual medical services, to give advice with reference to the need of a specialist's services, to recommend helpful treatments, or to vaccinate for the prevention of disease.
3. A dentist is employed who gives two forenoons each week to the task of caring for the teeth of the students and looking after their dental needs fully. A complete dental office is maintained in connection with the hospital.
4. The complete service of the University Medical School and Hospital.
   a. Children entering the school for the first time are taken to the University Hospital for a complete examination and check-up.
   b. All cases needing surgical treatment are referred to the University Hospital for attention.
   c. Refractions for the purpose of fitting glasses are all taken care of at the University Hospital.
   d. Cases of serious illness, needing the skill of a specialist, are cared for at the University Hospital. All of this service is without cost to the School for the Blind, and is very valuable.

Twice during each school year the ophthalmologist of the State University Medical School and Hospital, accompanied by two or three internes, makes a visit to the school. At the time of this visit all of the students of the school assemble for eye and other examinations. From the findings of these examinations the ophthalmologist makes recommendations as follows:

a. Concerning those needing daily or frequent medical or other treatment.

b. Concerning those who might be benefited by surgical means.

c. Concerning those whose vision might be improved by the fitting of glasses.

If the recommendations of the ophthalmologist involves surgery, they are transmitted to the parents. If they give their consent, the ones concerned are sent to the University Hospital for such surgical work. During the years 1943-1944 students were sent as follows:

a. To Eye Clinic—
   - Examinations and refractions 23
   - Needling operation 1
   - Artificial eyes 2

b. To Head Specialties—
   - Removal of tonsils and adenoids 4
   - Recheck of former work 1
   - Mastoid operations 2

c. To Surgery—
   - Brain tumor recheck 2
   - Lacerated tendon 1

d. To Dermatology—
   - Leg ulcer 1

e. To Neurology—
   - Examination and treatment prescribed 1

f. To Orthopedics—
   - Examination of back 1

g. To Pediatrics—
   - Treatment 1

h. To Psychopathic Dept. 1

All in all, a student enrolled in the Iowa School for the Blind participates in as fine a body building program as it is possible to offer.

ORGANIZATIONS

Besides the regular curricular subjects, there are four main extra-curricular activities which function throughout the school year: Boy Scouts, Girl Scouts, Golden Rule Circle, and Vocational Guidance Club.

The Boy Scouts meet at least once each week with their Scout Master. Whenever possible an outdoor activity is planned for these meetings. Usually the activity is in the form of a nature study hike and an overnight camping trip or some kind of outdoor game.

There are two Girl Scout groups with a sponsor for each. The groups are divided according to the rank which each girl has attained. The sponsors meet with their respective groups once each week.

The Golden Rule Circle, supervised by a teacher but planned by the high school students, meets each Sunday afternoon. Each alternate Sunday the meeting is held in the school chapel. At these meetings some worthwhile topic vital to the development of wholesome bodies and minds is discussed. On the other Sundays, the high school students meet in the Senior girls' lounge for a social get-together.

There are two Vocational Guidance Clubs, both directed by a teacher. The first includes the seventh and eighth grades and the second comprises the senior class members. The main purpose of these organizations is to do as much as possible toward preparing the students to select some vocation for which he is best suited after graduation.

When not engaged in some activity, the students spend their after-school hours in their dormitory. Either a matron or supervisor has charge of each of the eight dormitories. Dormitory life is planned as nearly as possible to coincide with the home life of the average child.

Chapel for students, teachers, matrons, and supervisors is held Monday, Wednesday, and Friday. At these chapels, teachers, ministers of Vinton, and students conduct services that offer special religious training. Every Sunday morning, Sunday School is held in the dormitories. Afterwards, the students join the church lines which are formed for attendance at the local churches. A teacher or supervisor is in charge of each line. A student may choose whatever church he wishes to attend.

REPORT OF THE IOWA SCHOOL FOR THE BLIND

ENROLLMENT STATISTICS

	Year 1942-1943 Males	Year 1942-1943 Females	Year 1943-44 Males	Year 1943-44 Females
Students enrolled under seven years of age	3	4	4	9
Students enrolled over seven and under sixteen years of age	53	41	48	42
Students enrolled over sixteen years of age	25	24	26	25
	81	69	78	76
Total Enrollment	150		154	
Number Graduated	8		7	
Number Died During Year	None		1	
Number Students Totally Blind	35		27	
Number Students Greatly Handicapped	115		127	
	150		154	
Number of days school convened	175		172	

STUDENT ENROLLMENT BY COUNTIES

County	Year 1942-1943	Year 1943-1944
Adams	1	2
Allamakee	1	2
Appanoose	2	4
Benton	7	8
Blackhawk	8	11
Boone	....	1
Bremer	1	1
Buchanan	5	5
Butler	1	1
Calhoun	1	1
Carrol	2	2
Cass	3	3
Cedar	1	1
Cerro Gordo	3	4
Cherokee	1	1
Chickasaw	1	1
Clinton	2	2
Crawford	2	2
Dallas	1	2
Des Moines	2	3
Dubuque	5	4
Emmett	2	2
Floyd	1	1
Franklin	1	1
Fremont	1	1
Greene	4	2
Grundy	1	1
Guthrie	1	3
Hamilton	1	1
Hancock	1	1
Harrison	1	....
Henry	3	1
Howard	....	1
Iowa	2	1
Jasper	2	
Jefferson	1	....
Johnson	2	4
Jones	1	....
Lee	2	2
Linn	4	5
Lyon	1	1
Madison	1	1
Mahaska	3	2
Marion	4	2
Marshall	1	2
Monona	1	1
Montgomery	1	....
Muscatine	2	2

Osceola	1	1
Page	4	1
Palo Alto	1	1
Polk	6	7
Pottawattamie	9	9
Sac	1	1
Scott	5	4
Shelby		1
Story	2	2
Tama	1	2
Taylor	1	
Union	2	3
Wappelo	3	2
Washington	4	4
Webster	3	4
Winnebago	1	1
Winneshiek	1	1
Woodbury	9	10
Wright	1	1
Totals	150	154

NUMBER AND CLASSIFICATION OF EMPLOYEES

	1942—1943		1943—1944	
	Part Time	Full Time	Part Time	Full Time
Superintendent		1		1
Secretary–Treasurer		1		1
Secretary, Mr. Hays		1		1
Teachers	6	24	5	24
Matrons and Supervisors	2	8	2	8
Night Matron–Palmer Hall		1		1
Nurse		1		1
Dentist	1		1	
Physician	1		1	
Housekeepers		2		2
Dining-room, Kitchen and Pasteurizer		9		9
Custodians and Hall Maids	3	4	3	4
Laundry	2	3	2	3
Heating Plant	1	5	1	5
Grounds, Buildings, Farm and Gardens		4		5
	16	64	15	65

INVENTORY, IOWA SCHOOL FOR THE BLIND

	June 30, 1943	June 30, 1944
Real Estate, 53 acres	21,456.85	21,456.85
Buildings	652,865.04	692,060.05
Other Property including furniture, Equipment, Machinery, etc.	243,123.95	197,362.06
	917,445.84	910,878.96

RECEIPTS AND DISBURSEMENTS

For the Year Ending June 30, 1943

RECEIPTS

General Support Fund		
Balance on hand at beginning of year		$ 20,253.89
Appropriation for Salaries, Support and Maintenance		124,000.00
Refunds for Clothing, Transportation expenses of pupils supported by Counties		818.74
From Commission for the Blind–Lodging, Room, etc., for Summer School Students and Instructors		524.21
Cash Receipts		5,734.39
Furniture and Equipment Balance, July 1		90.79
Appropriation for Furniture and Equipment		2,300.00
Addition to Gymnasium balance, July		25.50
Special Appropriation for Salary Increases		630.00
		$154,377 52

DISBURSEMENTS

		Balances
General Support Fund		
Administrative	$ 7,452.51	
Educational	35,632.81	
Physical Plant Operation	47,347.73	
Institutional Maintenance	39,351.65	21,546.53
Furniture and Equipment	2,323.69	67.10
Special Pay Roll Fund	630.00	
Addition to Gymnasium	25.50	
	$ 132,763.89	$ 21,613.63
Balance Carried Forward	21,613.63	
	$ 154,377.52	

RECEIPTS AND DISBURSEMENTS

For the Year Ending June 30, 1944

RECEIPTS

General Support Fund		
Balance July 1, 1943		$ 21,546.53
Appropriation for Salaries, Support and Maintenance		135,000.00
Appropriation for Salary Increases		5,000.00
Refunds, Clothing, Transportation, expense of pupils supported by Counties		561.34
From Commission for the Blind – Lodging, Rooms, etc., for Summer School Students and Instructors – July, 1943		653.00
Cash Receipts for the year		4,869.97
Repairs, Replacements and Alterations Appropriation		3,000.00
Balance remaining in Furniture and Equipment Fund		67.10
		$ 170,697.94

DISBURSEMENTS

		Balances
General Support Fund		
Administrative	7,994.79	
Educational	37,193.86	
Physical Plant Operation	47,277.56	
Institutional Maintenance	40,481.46	34,683.17
Furniture and Equipment	67.10	
Repairs, Replacements and Alterations	1,714.26	1,285.74
	$ 134,729.03	35,968.91
Balance Carried Forward	35,968.91	
	$ 170,697.94	

IOWA SCHOOL FOR THE BLIND
Vinton, Iowa

Report of the Treasurer

Regarding Receipts and Disbursements of all Funds from July 1, 1942 to June 30, 1943

FUNDS	Balance July 1, 1942	Receipts	Disbursements	Balance July 1, 1943
Appropriation	$.....	$124,000 00	$.....	$.....
Collections and Refunds	.....	7,077.34	.....	.....
Furniture and Equipment	90.79	2,300.00	2,323.69	67.10
Gymnasium, Addition to	25.50	.....	25.50	.....
Salaries, Support and Maintenance	20,253.89	.....	129,784.70	21,546.53
Special Pay Roll Appropriation	.....	630.00	630.00	.....
	$ 20,370.18	$ 134,007.34	$ 132,763.89	$ 21,613.63

IOWA SCHOOL FOR THE BLIND
Vinton, Iowa

Report of the Treasurer

Regarding Receipts and Disbursements of all Funds from July 1, 1943 to June 30, 1944

FUNDS	Balance July 1, 1943	Receipts	Disbursements	Balance July 1, 1944
Appropriation	$.....	$ 135,000.00	$.....	$.....
Collections and Refunds	.....	6,084.31	.....	.....
Salaries, Support and Maintenance	21,546.53	.....	127,947.67	34,683.17
Appropriation for Salary Increases	.....	5,000.00	5,000.00	.....
Appropriation for Repairs, Replacements and Alterations	.....	3,000.00	1,714.26	1,285.74
Furniture and Equipment	67.10	.....	67.10	.....
	$ 21,613.63	$ 149,084.31	$ 134,729.03	$ 35,968.91

INVESTMENTS AND TRUST FUNDS

The following is a report of the trust funds and investments belonging to the Iowa School for the Blind, as of June 30, 1944:

Name of Fund	Invested in	Amount
Student Work Fund	Cass County Primary Road Bond	$ 1,000.00
Allbright Memorial Fund	Cass County Primary Road Bond	1,000.00
Chas. E. Wildey Memorial Fund	Lee County Primary Road Bond	2,000.00
Lucy Hempstead Fund	Story County Refunding Bond	1,000.00
Bianca E. Reel Fund	Uninvested	629.49
I. W. Scott Employment Fund	Uninvested	500.00
Special Choir Fund	.....	222.00
Total trust funds and investments as of June 30, 1944		$ 6,351.49

Iowa School for the Deaf

Council Bluffs

Biennial Report

Period Ending June 30, 1944

The School Building

Iowa School for the Deaf

Lloyd E. Berg, Superintendent

THE OBJECT OF THE IOWA SCHOOL FOR THE DEAF

This objective pre-supposes that the child's education shall be as individual in character as the school is reasonably able to afford. This means that each child, entrusted to the care of the school, shall receive training suitable to and commensurate with his capabilities.

It is well to re-emphasize, from time to time, the objective toward which the school organization is working.

The object of the Iowa School for the Deaf is to promote a thorough education for children between the ages of seven and nineteen who are too deaf to be properly instructed in the public schools of the state.

The final test of the school's effectiveness shtll be found in how well the child assumes the responsibilities of citizenship are rightfully his. Specifically, the object is:

SUPERINTENDENT LLOYD E. BERG

1. To develop boys and girls who are self-supporting.
2. To teach boys and girls how to conduct a successful home life.
3. To teach boys and girls fundamental skills involved in normal living.
4. To teach an intelligent use of leisure time.
5. To teach social concepts consistent with good citizenship.
6. To produce boys and girls healthy in mind, body and spirit.
7. To provide opportunities for qualified pupils to obtain a higher education.

PRIMARY HALL

Small children, upon first entering the school, are segregated in the Primary Hall unit, where they are surrounded with an oral atmosphere. Instruction is continued orally for three years, until the oral habit is well founded, if the pupil is amenable to this habit.

The physical needs of these children are cared for down to the smallest detail by a corps of selected counselors under the direction of a competent housemother. Their schoolroom training is given by a staff of nine special teachers directed by a supervising teacher.

By the careful development of this unit, the school was able to reduce the average entrance age from fourteen years in 1921 to between six and

seven years. Records are on file of a number of deaf children of preschool age, with whom the State Field Worker is able to make contact, advise parents, and in general aid in the preparation for school so essential to the conservation of time during the formative years.

The work in Primary Hall covers elementary instruction largely in speech and language so that on entering the school proper the children are able to take first grade work or better, of the public school.

AURICULAR TESTS AND TRAINING

The hearing of each pupil is carefully tested with the Western Electric 6-A Audiometer soon after entrance and frequently thereafter. If the percentage of residual hearing revealed by these tests is enough to encourage efforts to develop that hearing, as many pupils as there are accommodations for are placed in a room with a hearing aid. The school now has six complete units of twelve outlets each. The cost of these instruments is high, but every effort is being made to provide enough units to take care of all the pupils who have usable hearing.

A trained pianist comes to the school daily to help conduct the rhythm exercises for the younger pupils. It is believed that these rhythm exercises assist the deaf child to acquire more flexibility in his speech.

ACADEMIC DEPARTMENT

The instruction throughout the academic department is given orally for those pupils able to profit by oral methods. Other methods must necessarily be used when pupils fail to progress by the oral method.

The course of study includes a systematic development of mathematics, language, social and natural sciences, composition, reading and speech and speech-reading. This course of study comprises a total of twelve years, three of which are spent in preparatory work. A thirteenth year of instruction is available for qualified pupils. This additional year may be used in preparation for entrance to a hearing high school, for college preparation or for further vocational instruction. A diploma is awarded to those pupils who have fulfilled the requirements of the school course of study.

Special opportunities are provided for all the boys and girls in the form of supervised play. This is in addition to the regular athletic program. Thus considerable interest is developed in such activities as volley ball, table tennis and bowling, and the like.

Once a week various members of the faculty sponsor assembly programs for the pupils. These programs are educational in nature, designed to be informative, and to develop character traits. Movies, both of an educational and entertainment nature, are held from time to time. Films are available for classroom use by those teachers requesting them.

VOCATIONAL TRAINING

Rounding out its program of training the deaf for active citizenship, the Iowa School offers extended facilities for developing the aptitudes of both boys and girls in some of the occupations most suited to them which may be taught under school conditions. Competent instructors are employed under the direction of an experienced principal. The school aims to train in workmanlike habits, in character, and in appreciation of good workmanship. The instruction is shaped to lay a good foundation in the fundamentals of a particular trade or occupation.

In this department, as in the academic department, credits are given for acceptable performance, or withheld if the student's performance does not come up to the requirements. Thus the vocational training credits definitely are required for graduation from the school.

Valuable practice for the pupils is obtained in caring for the needs of the school community. The baking classes make all the bread, cake and pastries served. The shoe repairing classes attend to the mending of the pupils' shoes. The book-bindery pupils repair and rebuild both text and library books. This class cooperates with the printing class in making up the school catalogue.

In the printery, two linotypes are provided for instructional purposes, and the older pupils become proficient in their operation. A complete outfit of miscellaneous equipment and a variety of presses are provided, including a self-feeding unit.

The advanced classes in cabinet making do remarkably fine work, turning out excellent furniture which is in use all over the school. The upholstering classes also contribute many fine pieces for use in the parlors and offices.

A course in general shop instructs the pupils, both girls and boys, in the operation involved in leathercraft, woodworking and metal work. Likewise, the facilities of the school farm are used to instruct a class of boys interested in agriculture.

A modification of the advanced course permits students not desiring to prepare themselves for college to take extra vocational training, and in some cases full time work in this department.

The general policy of the school is to give every girl basic training in the art of home-making, in its various branches. If possible, training in some bread-winning occupation is also given to each girl.

A careful check is made of each pupil's development in this department, on the basis of such qualities as Speed, Accuracy, Self-Reliance, Industry, Thrift, Dependability, Punctuality, Co-operation, Courtesy and Neatness. The grading system is based upon the pupil's development of these qualities so essential to character. Therefore, vocational training in this school means considerably more than the development of skilled hands.

MORAL INSTRUCTION

Moral and religious training is provided, of a general character acceptable to all churches and creeds. Sunday School is held every Sunday morning in graded classes conducted by the regular teachers. Once a week, morning assemblies are held, when some member of the faculty gives a talk intended to strengthen character. Whenever parents request it, pupils are allowed to attend churches named by the parents in the city. Ministers of the various denominations are welcomed to conduct special services at the school for their special groups. Visiting ministers frequently are invited to address all the pupils in the main auditorium.

THE SOCIAL LIFE OF THE COMMUNITY

Pupils enjoy a varied social life such as might be expected in any large boarding school. General parties attended by pupils and teachers, directed by faculty committees, are held on all special occasions and holidays. Smaller groups have frequent socials. A number of clubs and activity groups hold frequent meetings. These occasions supply the opportunity to teach manners and social customs.

Picnics and trips to nearby places of interest, theater parties and class trips of an educational nature are frequently arranged. Winter sports are a popular diversion. Extensive playgrounds enable the boys and girls to be out of doors for healthful games and pastimes during the fall and spring months.

SUMMARY OF RECEIPTS AND DISBURSEMENTS

For the Biennium Ending June 30, 1944

RECEIPTS

	Year Ending June 30, 1943	Year Ending June 30, 1944	Total for Biennium Ending June 30, 1944
General Support Fund			
Balance on hand at beginning of year	16,658.93	25,298.94	
Appropriation for Salaries, Support and Maintenance	222,900.00	240,000.00	484,100.00
Appropriation for Salary and Wage Increase		17,000.00	
Appropriation for Repair, Replacement and Alteration	2,100.00	2,100.00	
Refunds for Clothing and Transportation expenses of pupils supported by Counties	5,237.26	4,771.44	10,008.70
Cash Receipts	17,048.57	13,819.79	30,868.36
	263,944.76	302,990.17	524,977.06

DISBURSEMENTS

	Year Ending June 30, 1943	Year Ending June 30,1944	Accounts Payable of June 30, 1944
General Support Fund			
Administrative	14,182.81	15,965.84	1,002.50
Academic	55,374.59	61,475.85	614.41
Vocational	17,249.69	17,474.55	9.90
Pupils' Accounts Receivable	5,289.30	5,416.70	
Subsistence	80,180.91	84,744.49	4,409.27
Maintenance of Plant	42,794.09	46,106.93	3,283.64
Campus and Dairy	23,574.43	21,309.85	1,210.33
Capital Outlay			
	238,645.82	252,494.21	10,530.05
Balance carried forward	25,298.94	50,495.96	
	263,944.76	302,990.17	

ENROLLMENT STATISTICS

	For the Year Ending June 30, 1943			For the Year Ending June 30, 1944		
	Male	Female	Total	Male	Female	Total
Number of pupils enrolled at opening of school term	183	135	318	180	136	316
Number of pupils admitted during school term	4	4	8	8	0	8
Total number enrolled during year	187	139	326	188	136	324
Number of pupils leaving before end of year	15	7	22	13	9	22
Number died during school year	.....	.....	.....	1	.....	1
Number of pupils in school at close of year	172	132	304	174	127	301
Average daily attendance	.....	.....	299	.....	.....	293
Number of pupils graduating	6	7	13	4	15	19
New pupils admitted to school	19	11	30	17	15	32

AGE OF NEW PUPILS ADMITTED

	For Year Ending June 30, 1943			For Year Ending June 30, 1944			For Biennium Ending June 30, 1944		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Age 4	.....	2	2	.....	3	3	.....	5	5
Age 5	7	2	9	8	4	12	15	6	21
Age 6	3	1	4	4	3	7	7	4	11
Age 7	4	.....	4	1	2	3	5	2	7
Age 8	1	1	2	.....	1	1	1	2	3
Age 9	.....	1	1	.....	1	1	.....	2	2
From 10 to 15	2	3	5	3	1	4	5	4	9
From 15 to 20	2	1	3	1	.....	1	3	1	4
Over 20	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	19	11	30	17	15	32	36	26	62

PROBABLE CAUSE OF DEAFNESS OF NEW PUPILS AND AGE WHEN DEAFNESS OCCURRED

For the Biennium Ending June 30, 1944

	Congenital				Under 6 Years				6 Years and Under 12				12 Years and Under 18				18 Years and Over				Total Biennium Ending June 30, 1944		
	1943		1944		1943		1944		1943		1944		1943		1944		1943		1944				
	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	M	F	T
Congenital	7	5	5	2																	12	7	19
Diseases:																							
Influenza					1																1		1
Chicken Pox						1																1	1
Scarlet Fever					1	1															1	1	2
Diseases of the Nervous System:																							
Spinal Meningitis					2		1	1				1				1					3	3	6
Diseases of the Respiratory System:																							
Pneumonia					2	1	1	2													3	3	6
Tonsillitis							2														2		2
Miscellaneous:																							
Colds								1														1	1
Discharging Ears							1														1		1
Fall					1																1		1
Injury at Birth							2	1													2	1	3
Unknown					5	4	5	5													10	9	19
	7	5	5	2	12	6	12	11				1				1					36	26	62

RESIDENCE OF PUPILS BY COUNTIES

During Biennium that Ended June 30, 1944

	For the Year Ending Juue 30, 1943	For the Year Ending June 30, 1944
Allamakee	2	2
Appanoose	3	3
Benton	—	1
Black Hawk	18	14
Boone	8	5
Bremer	2	2
Buchanan	4	4
Buena Vista	2	2
Butler	1	3
Calhoun	1	—
Carroll	2	3
Cass	3	3
Cerro Gordo	9	8
Cherokee	3	5
Chickasaw	1	1
Clay	1	—
Clayton	2	2
Clinton	8	8
Crawford	7	5
Dallas	4	6
Decatur	3	2
Delaware	—	1
Des Moines	9	11
Dickinson	1	1
Dubuque	6	6
Fayette	3	3
Floyd	4	2
Fremont	2	2
Greene	4	4
Grundy	1	1
Guthrie	1	2
Hamilton	1	1
Hancock	3	4
Hardin	2	1
Harrison	2	2
Henry	2	1
Howard	1	1
Humboldt	1	—
Ida	2	1
Iowa	1	1
Jackson	2	3
Jasper	5	6
Johnson	3	3
Jones	7	5
Keokuk	—	1
Kossuth	4	4
Lee	3	3
Linn	15	17
Louisa	2	1
Lucas	1	1
Lyon	1	2
Mahaska	2	2
Marion	4	4
Marshall	3	3
Mills	3	2
Mitchell	2	1
Monona	5	4
O'Brien	1	3
Osceola	1	2
Page	2	2
Palo Alto	1	2
Plymouth	4	4
Pocahontas	2	1
Polk	27	27
Pottawattamie	18	21
Ringgold	5	3
Sac	1	—
Scott	6	7
Shelby	2	2
Sioux	2	2
Story	4	4
Tama	2	4
Union	1	1
Van Buren	1	1
Wapello	5	9

Warren	1	1
Washington	3	2
Webster	5	4
Winnebago	3	3
Winneshiek	2	1
Woodbury	22	24
Worth	—	1
Wright	2	1
Jefferson	1	—
State of California	1	1
State of Colorado	1	1
State of Illinois	—	1
State of Kansas	—	1
State of Michigan	1	1
State of Minnesota	2	—
State of Missouri	1	—
State of Nebraska	1	—
State of Oregon	1	—
State of Tennessee	1	1
State of Washington	1	—
Total	326	324

NUMBER AND CLASSIFICATION OF EMPLOYEES

	Average Number Full Time		Average Number Part Time, Substitute and Extra		Average Total	
	1942-1943	1943-1944	1942-1943	1943-1944	1942-1943	1943-1944
Administrative and Clerical	5	6	1	0	6	6
Educational	49	47	1	1	50	48
Counselors	13	13	0	2	13	15
Matrons and Seamstresses	5	5	0	0	5	5
Hospital and Medical	4	4	0	0	4	4
Kitchen and Dinning Room	15	13	2	3	17	16
Housekeepers and Janitors	16	15	2	2	18	17
Engineers, Carpenters, Painters	12	12	1	0	13	12
Campus and Dairy	8	6	3	1	11	7
Laundry Employees	10	9	1	1	11	10
Night Watch, Drivers, etc.	7	7	0	1	7	8
Totals	144	137	11	11	155	148

PHYSICIAN'S REPORT

Biennium 1942-44

Superintendent L. E. Berg
Iowa School for the Deaf
Council Bluffs, Iowa

My Dear Mr. Berg:

Herewith is the report of the Medical Department of the Iowa School for the Deaf for the biennial period ending June 30, 1944:

	1942-1943	1943-1944
Total enrollment	326	314
New students	30	32
Physical examinations	326	310
Pupils immunized:		
Schick Tests	142	
Diphtheria	29	32
Small Pox	19	12
Hospital cases	340	772
Average patients per day	9.6	29.5
Wassermann tests	1	0
Basal metabolism tests	0	0
Urinalysis	9	2
X rays	22	12

Cardiac Conditions	11	0
Mal-nourished Children	49	39
Draining Ears	0	20
City Hospital cases	8	8
Fractures and dislocations	8	0
Surgery Cases:		
Appendectomies	0	0
Tonsillectomies	10	0
Mastoidectomies	3	0
Special examinations:		
Refractions	27	39
Diseases:		
Chicken Pox	0	42
Measles	0	0
German Measles	77	13
Mumps	41	1
Scarlet Fever	0	1
Vincent's Angina	0	0
Impetigo	10	6
Scabies	9	7
Athletes Foot	0	12
Erysipelas	0	1
Pediculosis pubis	0	7
Ringworm	21	5
Whooping cough	9	0
Number of patients cared for	2,087	7,482
Total admitted to Infirmary	340	833
Deaths	0	0

Respectfully submitted,
McMicken Hanchett, M. D.
School Physician.

DENTAL REPORT

Supreintendent L. E. Berg
Iowa School for the Deaf,
Council Bluffs, Iowa

Dear Mr. Berg:

Herein is the biennial report of the Dental Department of the school for the period 1942-44:

	1942-1943	1943-1944
Students examined	515	546
Prophylaxis	302	268
Amalgam fillings	8	21
Gold Inlay	0	0
Gold Foil	0	0
Bridge Repair	0	0
Copper Cement	8	2
Gum Treatment	2	0
Pulp Treatment	21	3
Vincent's Angina	2	0
Permanent Extraction	16	24
Temporary Teeth Extracted	85	133
Orthodontia	0	0
Dental X-ray	15	7
Porcelain Crowns	0	0
Synthetic	0	0

Respectfully submitted,
John W. Baird, D. D. S.

INVENTORY—IOWA SCHOOL FOR THE DEAF

June 30, 1944

Real Estate, 211.60 acres	$ 40,804.50
Buildings	688,867.23
Improvements Other than Buildings	46,030.82
Departmental Equipment	184,956.64
Farm Machinery and Equipment	8,485.40
Inventory of Stores and Supplies	28,777.10
Inventory of Farm and Garden Supplies	151.58
Inventory of Farm and Garden Feed	2,141.32
Inventory of Live Stock	6,920.00
	1,007,134.59

REPORT OF THE TREASURER IOWA SCHOOL FOR THE DEAF

Receipts and Disbursements of Funds
July 1, 1942 to June 30, 1944

V. C. DRENNAN, Treasurer

Amount on Deposit July 1, 1942		$ 17,275.60
Warrants Deposited to June 30, 1943		230,237.26
Deposited by School to June 30, 1943		17,048.57
	$	264,561.43
Disbursements to June 30, 1943	$	237,417.12
Amount on Deposit July 1, 1943		$ 27,144.31
Warrants Deposited to June 30, 1944		263,871.44
Deposited by School to June 30, 1944		13,819.79
	$	304,835.54
Disbursements to June 30, 1944	$	254,249.76
Amount on Deposit July 1, 1944		$ 50,585.78

INVESTMENTS AND TRUST FUNDS

The following is a report of the investments and trust funds belonging to the Iowa School for the Deaf, as of June 30, 1944:

Name of Fund	Invested in	Amount
Boys' Dormitory	Series E, U. S. Bond	$100.00

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